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Comprehensive Annual Financial Report Fiscal Year Ended June 30, 1988

COUNTY OF CONTRA COSTA CALIFORNIA

DONALD L. BOUCHET
AUDITOR — CONTROLLER



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COMPREHENSIVE ANNUAL
FINANCIAL REPORT

FOR THE YEAR ENDED

JUNE 30, 1988

Contra Costa County, California

FROM
OFFICE OF THE AUDITOR-CONTROLLER
DONALD L. BOUCHET
AUDITOR-CONTROLLER
MARTINEZ, CALIFORNIA

COUNTY OF CONTRA COSTA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Contra Costa County

Auditor-Controller Office

Finance Building
Martinez, California 94553-1282
(415) 372-2181

Donald L. Bouchet
Auditor Controller



James F. Weber
Accounting Services Officer

John A. Aylard
Chief, Division of Audits

December 2, 1988

The Honorable Board of Supervisors
County of Contra Costa
Administration Building
Martinez, California 94553

Members of the Board:

The Comprehensive Annual Financial Report (CAFR) of the County of Contra Costa for the fiscal year 1987-88 is presented in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the Office of the County Auditor-Controller, which is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all funds and account groups of the County and all financial transactions. The CAFR is organized into three sections:

- The Introduction Section is intended to familiarize the reader with the organizational structure of the County, the nature and scope of the services it provides, and the specifics of its legal operating environment.
- The Financial Section presents the audited financial statements, including notes thereto, and supporting schedules necessary for a fair presentation of the financial position and results of operations of the County in conformity with generally accepted accounting principles.
- The Statistical Section contains comprehensive statistical data for the County relating to its physical, economic, social and political characteristics.

The County reporting entity includes all significant organizations, departments and agencies over which the County Board of Supervisors exercises oversight responsibility. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included are: the County's General Fund, Public Facilities Corporations, Redevelopment Agency, Special Districts under the Board, other Special

Revenue Funds, the Employee Retirement Association, Capital Projects Funds, Internal Service Funds, the Long-Term Debt and General Fixed Asset groups of accounts, and the Hospital, Health Maintenance Organization, and Airport Enterprise Funds.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, city redevelopment agencies, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own financial records and issue financial statements separate and distinct from those of the County. Accordingly, they are not included in the accompanying combined financial statements, except as to assets, principally cash and investments, which may be held by the County Treasurer.

The County provides the full range of services contemplated by statute. This includes public protection, highways and streets, sanitation, health and social services, planning and zoning, and general administrative services.

ECONOMIC CONDITION AND OUTLOOK

The local economy continues to be strong. The County's population increased by 19,000 for a 3 percent increase to 753,456. Other developments included:

- . California and Hawaiian Sugar began a \$23.2 million state of the art automated distribution center. This follows a plant modernization of \$103 million over the last three years with another \$20 million to complete. Pacific Thermonetics plans a \$150 million co-generation plant at the C & H refinery.
- . Chevron moved 530 more employees from San Francisco to San Ramon bringing the number of employees at the 143 acre Chevron Park complex to 3,600, and to 10,500 county wide.
- . The State earmarked \$491,000 to plan roads, utilities and buildings for the State University on its 384 acre site in Concord. The first building, estimated at \$15.3 million will serve 1,000 students.
- . Cal-West Airlines was authorized to offer up to nine commuter flights a day from Concord to San Francisco to connect with TWA cross country flights.
- . New home construction was up 42 percent in 1987, with 12,000 new units. 7,877 of these were in the San Ramon Valley.

MAJOR INITIATIVES

In the last 10 years, Federal and State Aid as a percentage of the County budget has eroded from 61 percent to 44 percent. At the same time, the County's major revenue source, Property Taxes has declined due to formation of new cities, annexations, and growth of redevelopment agencies. These and other factors have inspired an aggressive and businesslike campaign by the Board of Supervisors to strive for increased productivity and excellence in County government. Some of the recent major initiatives include:

- . A Productivity Investment Fund which permits managers to pursue innovative projects which might otherwise not be funded. County departments compete for loans from the fund and repay the fund from savings in productivity.

- . A Challenge Grant Program which with a modest initial commitment has attracted over a million dollars in private resources for community service needs.
- . A Transportation Systems Management (TSM) ordinance requiring employers of over 100 employees to have a County approved transportation plan within one year that reduces the number of people driving to work by themselves.
- . The County awarding a \$29.8 million contract, the largest in its history, to build a 560 bed jail in Richmond. The total cost of the new facility is \$48 million with the State paying \$36 million and the County paying \$12 million.

Future initiatives will lie in promoting the Public-Private Partnership, the alliance between government and private industry where the County is a recognized leader. Areas of effort will include Child Care, Homeless, Hazardous Waste, Traffic and Parking, and Garbage Disposal.

There will also be a continuation of the Board's commitment to automation as a principal means of maximizing productivity.

FINANCIAL INFORMATION

County management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Controls

Using the County's automated accounting system the Auditor-Controller restricts each department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of unanticipated or overrealized revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in a department at the end of the fiscal year automatically lapse and are transferred to fund balance. The year end fund balance along with projected revenues becomes available for appropriation the following year. An encumbrance accounting system is used to facilitate effective budgetary control. An encumbrance reserves a portion of an appropriation at the time a commitment is made to acquire goods or services. Open encumbrances are reported as reservations of fund balance at June 30, and are reappropriated as part of the following year's budget.

General Governmental Functions

The general governmental functions are contained in the General, Special Revenue, Debt Service and Capital Projects funds. Included in these funds are the Special Districts governed by the Board of Supervisors.

Revenues for County governmental functions totaled \$484.5 million in 1987-88, an increase of 4.6% from 1986-87. The amount of revenues from various sources and the changes from last year are shown in the following tabulation (in thousands):

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase from 1986-87</u>	<u>Percent Change</u>
Taxes	\$169,497	35.0%	\$ 8,795	5.5%
Licenses, permits, and franchises	10,528	2.2	1,655	18.7
Fines, forfeitures, and penalties	6,685	1.4	288	4.5
Use of money and property	17,971	3.7	<1,955>	<9.8>
Aid from other governmental agencies	212,063	43.8	4,508	2.2
Charges for current services	63,298	13.0	10,830	20.6
Other revenues	<u>4,428</u>	<u>.9</u>	<u><2,719></u>	<u><38.0></u>
Total	\$484,470	100.0%	\$21,402	4.6%

County-wide assessed valuations increased to \$40.1 billion from \$35.9 billion the preceding year. This is attributable mostly to new construction and to transfers of ownership. Sales Tax is the other major factor in the increase in Taxes.

The increase in Licenses, Permits and Franchises is due primarily to an increase in construction permits.

The decrease in Use of Money and Property was due principally to asset acquisition of the Public Facilities Corporation which reduced balances available for investment.

The decrease in Other Revenues is due to the sale the previous year of various rights of way and receipt of advance development fees to finance construction of infrastructure improvements in the Pleasant Hill Bart Redevelopment project area.

Expenditures for County governmental purposes totaled \$476.5 million, an increase of 7.2% over 1986-87. Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation (in thousands):

<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (decrease) from 1986-87</u>	<u>Percent Change</u>
General government	\$ 51,110	10.7%	\$<4,697>	<8.4>
Public protection	162,209	34.0	14,139	9.5
Health and sanitation	48,481	10.2	4,859	11.1
Public assistance	151,634	31.8	9,815	6.9
Education	7,911	1.7	407	5.4
Public ways and facilities	23,751	5.0	1,737	7.9
Recreation and culture	360	.1	<326>	<47.5>
Debt service	10,146	2.1	<321>	<3.1>
Capital outlay	<u>20,851</u>	<u>4.4</u>	<u>6,270</u>	<u>43.0</u>
Total	\$476,453	100.0%	\$31,883	7.2%

The decrease in General Government is due principally to the acquisition of portions of the Southern Pacific Right of Way in the Concord-San Ramon Transportation Corridor and to costs related to the new jail included in the previous year.

The increase in Capital Outlay is due primarily to the increased asset acquisition activity of the Public Facilities Corporation.

In addition to the expenditures listed above, an operating transfer of \$21.3 million was made for the General Fund subsidy of the Hospital Enterprise Funds. This was an increase of \$1.4 million from the previous year. As of June 30, 1988 the Hospital and Health Maintenance Organization Enterprise Funds had retained earnings of \$1,794,000, as opposed to a \$1,215,000 deficit the previous year.

The Governmental Funds, excluding the Public Facilities Corporations, had \$35.2 million in unreserved, undesignated equity at the end of the year, up from \$32.8 million at the close of the prior year. This balance will be used to help finance the 1988-89 budget.

Debt Administration

The County finances its cash requirements prior to collection of taxes by short term borrowing. The 1987-88 Tax Anticipation Note issue of \$30 million received ratings of MIG1 from Moody's Investors Service and SP1+ from Standard and Poor's Corporation. These are the highest ratings for this type of borrowing.

The County has entered into capital lease obligations under lease/purchase agreements for various County buildings and other property principally with the Contra Costa County Public Facilities Corporation, organized as a nonprofit public benefit corporation to assist the County in financing various public buildings and facilities. During the year, the corporation issued \$8.0 million in certificates of participation to finance the provision of a Countywide integrated telecommunications network from Pacific Bell for a period of ten years.

Cash Management

Cash temporarily idle during the year was invested in accordance with Government Code 53601 which allows investment maximums of 40% in bankers acceptances, 30% in negotiable certificates of deposit, and up to 30% in commercial paper. There is no limit on investments in collateralized certificates of deposit and U.S. Government issues. The average yield on investments for the fiscal year ended June 30, 1988 was 7.068%.

Risk Management

The County is self insured for workers' compensation, general and automotive liability, and medical malpractice, and maintains various insurance policies to cover exposures that are not feasible to self insure or that can be purchased at reasonable costs.

The County's risk management office administers claims for the various programs, provides loss prevention services such as safety training, and minimizes risk through various risk control strategies, such as developing validated job-related medical standards for persons being considered for employment.

OTHER INFORMATIONIndependent Audit

For over 50 years the policy of the County has been to require an annual audit of the financial statements of the County by independent certified public accountants. The 1987-88 audit was performed by the firm of Peat Marwick Main & Co. selected by the County Grand Jury and the Board of Supervisors.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Contra Costa County for its 1986-87 Comprehensive Annual Financial Report. This was the sixth consecutive fiscal year the County has received this award.

In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor-Controller Department. I would like to express my appreciation to all members of the department who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



Donald L. Bouchet
Auditor-Controller

COUNTY OF CONTRA COSTA

PUBLIC OFFICIALS

June 30, 1988

ELECTED OFFICIALSBOARD OF SUPERVISORS

TOM POWERS	DISTRICT 1
NANCY C. FAHDEN	DISTRICT 2
ROBERT I. SCHRODER	DISTRICT 3
SUNNE WRIGHT McPEAK	DISTRICT 4
TOM TORLAKSON	DISTRICT 5

DEPARTMENT HEADS

JOHN BIASOTTI	ASSESSOR
DONALD L. BOUCHET	AUDITOR-CONTROLLER
JAMES R. OLSSON	CLERK-RECORDER
GARY T. YANCEY	DISTRICT ATTORNEY
RICHARD K. RAINEY	SHERIFF-CORONER
ALFRED P. LOMELI	TREASURER-TAX COLLECTOR

SUPERIOR COURT JUDGES

ROBERT G. McGRATH	WILLIAM A. O'MALLEY
RICHARD E. ARNASON	ELLEN S. JAMES
DOUGLAS E. SWAGER	MICHAEL J. PHELAN
WAYNE A. WESTOVER	COLEMAN F. FANNIN
JAMES J. MARCHIANO	RICHARD L. PATSEY
DAVID A. DOLGIN	NORMAN SPELLBERG
EDWARD L. MERRILL	RICHARD S. FLIER
JOHN C. MINNEY	

MUNICIPAL COURT JUDGES

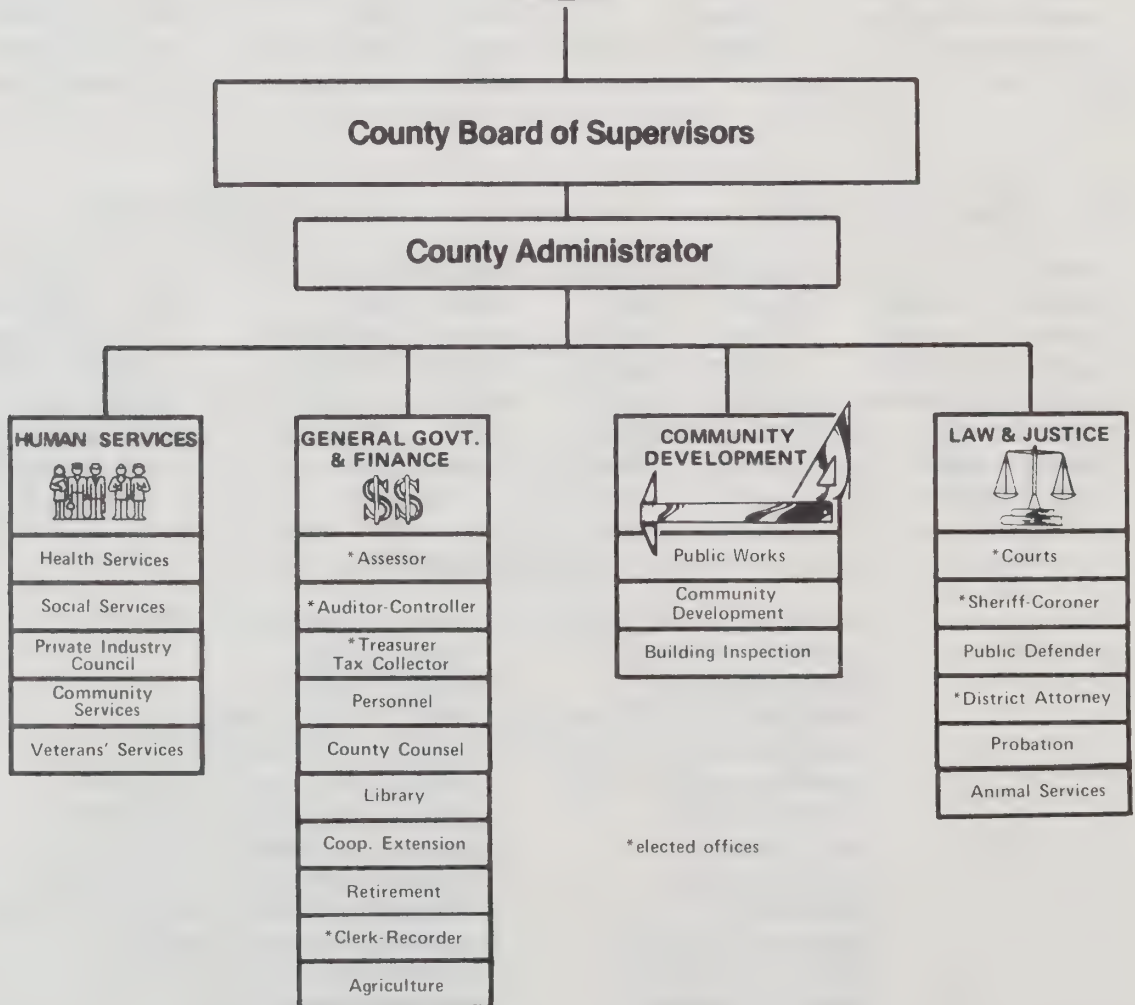
IRENE TAKAHASHI	MARK B. SIMONS
ALLEN L. NORRIS	JOHN D. HATZENBUHLER
BESSIE P. DREIBELBIS	DOUGLAS R. CUNNINGHAM
SAMUEL H. MESNICK	WALTER D. ROGERS
GARRETT J. GRANT	BARBARA ZUNIGA
GERALD A. BELLECI	MERLE R. EATON
JOHN M. ALLEN	BRUCE VAN VOORHIS

APPOINTED OFFICIALS

PHILIP J. BATCHELOR	COUNTY ADMINISTRATIVE OFFICER
VICTOR J. WESTMAN	COUNTY COUNSEL
ERNEST SIEGEL	COUNTY LIBRARIAN
GERALD S. BUCK	COUNTY PROBATION OFFICER
DIANE IWASA	DIRECTOR OF ANIMAL SERVICES
ROBERT W. GIESE	DIRECTOR OF BUILDING INSPECTION
HARVEY BRAGDON	DIRECTOR OF COMMUNITY DEVELOPMENT
IDA D. BERK	DIRECTOR OF COMMUNITY SERVICES
H. FISK PHELPS	DIRECTOR OF COOPERATIVE EXTENSION
GARY BROWN	DIRECTOR OF EMERGENCY SERVICES, ACTING
BARTON J. GILBERT	DIRECTOR OF GENERAL SERVICES
MARK R. FINUCANE	DIRECTOR OF HEALTH SERVICES
HARRY D. CISTERMAN	DIRECTOR OF PERSONNEL
J. MICHAEL WALFORD	DIRECTOR OF PUBLIC WORKS
JAMES RYDINGSWORD	DIRECTOR OF SOCIAL SERVICE
JOHN H. DeFREMERY	DIRECTOR OF WEIGHTS & MEASURES
RODGER DAVIS	MARSHAL, MUNICIPAL COURTS
CHARLES JAMES	PUBLIC DEFENDER
GARY D. VILLALBA	VETERANS' SERVICE OFFICER



Services of County Government



Certificate of Achievement for Excellence in Financial Reporting

Presented to
**Contra Costa County,
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1987

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



FINANCIAL SECTION

KPMG Peat Marwick

Certified Public Accountants

Peat Marwick Main & Co.

2121 No. California Blvd., Suite 840
Walnut Creek, CA 94596-3572

Independent Auditors' Report

The Honorable Grand Jury and the
Honorable Board of Supervisors of the
County of Contra Costa:

We have audited the general purpose financial statements of the County of Contra Costa, as of and for the year ended June 30, 1988, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Contra Costa at June 30, 1988, and the results of its operations and changes in financial position of its proprietary fund types and similar trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and individual account group financial statements and schedules and the columns on the general purpose financial statements marked "Totals" are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County of Contra Costa. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Peat Marwick Main & Co.

December 2, 1988

COUNTY OF CONTRA COSTA
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1988
 (In Thousands)

Governmental Fund Types

Assets	General	Special Revenue	Debt Service	Capital Projects
Cash and investments	\$ 55,403	23,413	25,918	6,122
Accounts receivable and accrued revenue	25,480	6,921	31	7
Due from other funds	20,849	11,574		41
Inventories	1,034			
Prepaid expenses and deposits	11,408	2,646		181
Advances to other funds	2,618	1,556		
Taxes receivable				
Fixed assets, net				
Amount to be provided for retirement of long-term debt				
Amount available in debt service funds				
 Total assets	 \$ 116,792	 46,110	 25,949	 6,351
 Liabilities and Fund Equity				
Liabilities:				
Warrants outstanding				
Short term notes	30,000			
Accounts payable and accrued liabilities	14,680	5,290	1,735	629
Employee benefits payable				
Notes payable				
Due to other funds	8,663	8,833		139
Welfare program advances	6,023			
Deferred revenue	4,809			
Capital lease obligations				
Unapportioned taxes				
Due to other agencies and districts				
Bonds payable				
Advances from other funds		2		1,604
 Total liabilities	 64,175	 14,125	 1,735	 2,372
Fund Equity:				
Contributed capital				
Investment in general fixed assets				
Retained earnings				
Fund Balance:				
Reserved (See note 10)	29,203	14,804		287
Unreserved:				
Designated (See Note 10)	9,356	184		
Undesignated	14,058	16,997	24,214	3,692
 Total fund equity	 52,617	 31,985	 24,214	 3,979
Total liabilities and fund equity	\$ 116,792	46,110	25,949	6,351

See accompanying notes to combined financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		(Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	Totals
11,019	31,569	949,288			1,102,732
2,854	379	24,511			60,183
8,275	4,157	18,786			63,682
440		32			1,506
9	50	5			14,299
		875			5,049
		67,314			67,314
15,385			237,005		252,390
				93,555	93,555
				24,214	24,214
<u>37,982</u>	<u>36,155</u>	<u>1,060,811</u>	<u>237,005</u>	<u>117,769</u>	<u>1,684,924</u>
		58,113			58,113
					30,000
9,917	27,883	16,003			76,137
2,070		20		12,895	14,985
				7,900	7,900
8,660	3,043	34,344			63,682
					6,023
					4,809
1,779				14,891	16,670
		49,565			49,565
		312,944			312,944
				78,640	78,640
				3,443	5,049
<u>22,426</u>	<u>30,926</u>	<u>470,989</u>		<u>117,769</u>	<u>724,517</u>
9,769					9,769
			237,005		237,005
5,787	5,229				11,016
		589,822			634,116
					9,540
					58,961
<u>15,556</u>	<u>5,229</u>	<u>589,822</u>	<u>237,005</u>		<u>960,407</u>
<u>37,982</u>	<u>36,155</u>	<u>1,060,811</u>	<u>237,005</u>	<u>117,769</u>	<u>1,684,924</u>

COUNTY OF CONTRA COSTA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED JUNE 30, 1988
 (In Thousands)

	Governmental Fund Types				(Memorandum Only) Totals
	General	Special Revenue	Debt Service	Capital Projects	
Revenues:					
Taxes	\$ 118,603	49,247	906	741	169,497
Licenses, permits and franchises	6,038	4,490			10,528
Fines, forfeitures and penalties	4,570	2,115			6,685
Use of money and property	10,599	971	6,020	381	17,971
Aid from other governmental agencies	196,172	15,778	17	96	212,063
Charges for current services	52,011	9,674		1,613	63,298
Other revenues	2,677	921		830	4,428
Total revenues	390,670	83,196	6,943	3,661	484,470
Expenditures:					
Current:					
General government	49,069	2,041			51,110
Public protection	112,015	50,194			162,209
Health and sanitation	47,457	1,024			48,481
Public assistance	151,551	83			151,634
Education	102	7,809			7,911
Public ways and facilities	8,328	15,423			23,751
Recreation and culture		360			360
Debt Service:					
Principal			2,125		2,125
Interest	1,684		6,337		8,021
Capital outlay	4,686		10,469	5,696	20,851
Total expenditures	374,892	76,934	18,931	5,696	476,453
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	15,778	6,262	(11,988)	(2,035)	8,017
Other financing sources (uses):					
Operating transfers in	6,736				6,736
Operating transfers out	(21,323)		(6,736)		(28,059)
Capital lease financing	4,686				4,686
Proceeds from issuance of debt			8,000	7,500	15,500
Retirement of debt				(3,500)	(3,500)
Total other financing sources (uses)	(9,901)		1,264	4,000	(4,637)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	5,877	6,262	(10,724)	1,965	3,380
Residual equity transfers (see note 11)	(344)	203	(352)		(493)
Fund balances at beginning of year	47,084	25,520	35,290	2,014	109,908
Fund balances at end of year	\$ 52,617	31,985	24,214	3,979	112,795

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES - BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1988
 (In Thousands)

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 120,488	118,603	(1,885)
Licenses, permits and franchises	6,376	6,038	(338)
Fines, forfeitures and penalties	4,636	4,570	(66)
Use of money and property	8,272	10,599	2,327
Aid from other governmental agencies	199,449	196,172	(3,277)
Charges for current services	54,697	52,011	(2,686)
Other revenues	2,719	2,677	(42)
Total revenues	396,637	390,670	(5,967)
Expenditures:			
Current:			
General government	62,734	49,069	13,665
Public protection	116,469	112,015	4,454
Health and sanitation	48,576	47,457	1,119
Public assistance	155,877	151,551	4,326
Education	102	102	
Public ways and facilities	10,662	8,328	2,334
Recreation and culture	129		129
Debt Service:			
Principal			
Interest	1,748	1,684	64
Capital outlay		4,686	(4,686)
Total expenditures	396,297	374,892	21,405
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	340	15,778	15,438
Other financing sources (uses):			
Operating transfers in		6,736	6,736
Operating transfers out	(21,323)	(21,323)	
Capital lease financing		4,686	4,686
Proceeds from issuance of debt			
Retirement of debt			
Total other financing sources (uses)	(21,323)	(9,901)	11,422
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(20,983)	5,877	26,860
Residual equity transfers	(344)	(344)	
Fund balances at beginning of year	47,084	47,084	
Fund balances at end of year	\$ 25,757	52,617	26,860

See accompanying notes to combined financial statements.

Special Revenue Funds			Debt Service Funds			Capital Projects Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
49,149	49,247	98	866	906	40	600	741	141
4,995	4,490	(505)						
1,823	2,115	292						
603	971	368	11	33	22	182	381	199
18,843	15,778	(3,065)		17	17	5,291	96	(5,195)
7,510	9,674	2,164				1,536	1,613	77
2,275	921	(1,354)				1,120	830	(290)
<u>85,198</u>	<u>83,196</u>	<u>(2,002)</u>	<u>877</u>	<u>956</u>	<u>79</u>	<u>8,729</u>	<u>3,661</u>	<u>(5,068)</u>
4,465	2,041	2,424						
70,289	50,194	20,095						
2,981	1,024	1,957						
83	83							
8,356	7,809	547						
21,031	15,423	5,608						
884	360	524						
			435	435				
			739	729	10	10,592	5,696	4,896
<u>108,089</u>	<u>76,934</u>	<u>31,155</u>	<u>1,174</u>	<u>1,164</u>	<u>10</u>	<u>10,592</u>	<u>5,696</u>	<u>4,896</u>
(22,891)	6,262	29,153	(297)	(208)	89	(1,863)	(2,035)	(172)
						7,500	7,500	
						(3,500)	(3,500)	
						4,000	4,000	
(22,891)	6,262	29,153	(297)	(208)	89	2,137	1,965	(172)
203	203		(352)	(352)				
25,520	25,520		1,036	1,036		2,014	2,014	
2,832	31,985	29,153	387	476	89	4,151	3,979	(172)

COUNTY OF CONTRA COSTA
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 FUND BALANCES - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 YEAR ENDED JUNE 30, 1988
 (In Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	(Memorandum Only)
	Enterprise	Internal Service	Pension Trust	Totals
Operating revenues:				
Use of money and property	\$	2,206	39,183	41,389
Charges for current services	71,418	15,539		86,957
Contributions			31,276	31,276
Net gain on disposal or retirement of trust investments			21,422	21,422
Total operating revenues	71,418	17,745	91,881	181,044
Operating expenses:				
Salaries and employee benefits	45,643	239	352	46,234
Services and supplies	41,484	3,250	204	44,938
Depreciation and amortization	1,369			1,369
Benefits and claims		17,564	38,767	56,331
Total operating expenses	88,496	21,053	39,323	148,872
Operating income (loss) before operating transfers	(17,078)	(3,308)	52,558	32,172
Operating transfers in	21,323	2,000		23,323
Operating transfers out		(2,000)		(2,000)
Net income	4,245	(3,308)	52,558	53,495
Adjustments to lease purchases	38			38
Retained earnings (deficit)/fund balances at beginning of year	1,504	8,537	537,264	547,305
Retained earnings/fund balances at end of year	\$ 5,787	5,229	589,822	600,838

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA
 COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION -
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 YEAR ENDED JUNE 30, 1988
 (In Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	(Memorandum Only)
	Enterprise	Internal Service	Pension Trust	Totals
Funds provided (used) by operations:				
Net income (loss)	\$ 4,245	(3,308)	52,558	53,495
Items not requiring the use of funds:				
Depreciation and amortization	1,369			1,369
Transfer of assets	(5)			(5)
Total funds provided (used) by operations	5,609	(3,308)	52,558	54,859
Increase in warrants outstanding			4	4
Increase in accounts payable and accrued liabilities	4,112	8,060		12,172
Increase in employee benefits payable	221		5	226
Increase in amounts due to other funds	1,175	2,429	1,092	4,696
Decrease in accounts receivable and accrued revenue		2		2
Decrease in inventories				
Decrease in prepaid expenses and deposits	1		469	470
Decrease in amounts due from other funds				
Increase in capital lease obligations	519			519
Total funds provided	11,637	7,183	54,128	72,948
Funds used for:				
Increase in accounts receivable and accrued revenue	1,376		635	2,011
Increase in inventories	49			49
Increase in amounts due from other funds	2,931	2,828	18	5,777
Increase in prepaid expenses and deposits				
Net increase in fixed assets	3,593			3,593
Decrease in accounts payable and accrued liabilities			17,264	17,264
Decrease in amounts due to other funds				
Adjustments to lease purchases	(38)			(38)
Total funds used	7,911	2,828	17,917	28,656
Net increase in cash and investments	3,726	4,355	36,211	44,292
Cash and investments at beginning of year	7,293	27,214	551,685	586,192
Cash and investments at end of year	11,019	31,569	587,896	630,484

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

June 30, 1988

1. Definition of Reporting Entity

The County of Contra Costa (the "County") is a political subdivision created by the State of California. As such, it can exercise the powers specified by the Constitution and statutes of the State. The County is governed by a five member elected Board of Supervisors.

The County reporting entity includes all significant organizations, departments and agencies over which the Board of Supervisors exercises oversight and budgeting responsibilities. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included in the County reporting entity are the following: the County's General Fund, Public Facilities Corporation, Juvenile Facilities Corporation, Redevelopment Agency, Pension Trust Fund, Special Districts under the Board, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Internal Service Funds, Long-term Debt Account Group, General Fixed Assets Account Group, and the enterprise operations of the Hospital, Health Maintenance Organization, and Airport.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, various redevelopment agencies established by local city governments, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own governmental powers and constituencies and over which the Board of Supervisors has no oversight responsibility. Accordingly, they are not included in the accompanying combined financial statements, except as to their assets held by the County (principally cash and investments held by the County Treasurer) as discussed under "Fiduciary Funds."

2. Summary of Significant Accounting Policies

The accounting policies of the County of Contra Costa conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

A. Basis of Presentation - Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund or account group are accounted for within a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

2. Summary of Significant Accounting Policies, ContinuedA. Basis of Presentation - Fund Accounting, Continued

spending activities are controlled. The various funds are grouped by fund type in the combined financial statements as follows:

GOVERNMENTAL FUND TYPES

General Fund -- The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds -- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, debt service funds, or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds -- Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt obligation principal, interest and related costs.

Capital Projects Funds -- Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary fund types.

PROPRIETARY FUND TYPES

Enterprise Funds -- Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds -- Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis, including the County's self-insurance activities.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

2. Summary of Significant Accounting Policies, ContinuedA. Basis of Presentation - Fund Accounting, Continued

FIDUCIARY FUND TYPES

Trust and Agency Funds -- Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust, Pension Trust, and Agency Funds. The Pension Trust Fund is accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUPS

General Fixed Assets Account Group -- This group of accounts is established to account for recorded fixed assets of the County, other than those accounted for in the proprietary fund types.

General Long-Term Debt Account Group -- This group of accounts is established to account for all general long-term obligations, including accumulated vacation of the County, except those accounted for in the proprietary fund types.

B. Basis of Accounting

The modified accrual basis of accounting is followed by the Governmental Fund Types and the Agency Funds. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Receipts for licenses, permits and franchises, fines, forfeitures and penalties, charges for current services, use of money and property and other revenues are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Revenues from secured property taxes are recorded under the alternate method of apportionment as described in note 4. Revenues from unsecured property taxes are recorded when apportioned, based on receipt. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are recognized when the liability is incurred, with the exception of principal and interest on general long-term debt, which is recognized when due.

All Proprietary Fund Types and the Pension Trust Fund are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

2. Summary of Significant Accounting Policies, ContinuedC. Budget and Budgetary Accounting

In accordance with the provisions of Sections 29000 and 29143 inclusive of the Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget on or before August 30 for each fiscal year. Budgets are adopted for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

Budgets are not adopted for the Public Facilities Corporation or the Juvenile Facilities Corporation. For this reason the following actual amounts (in thousands) for these two corporations are not included under Debt Service Funds in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:

Fund balance at July 1, 1987	\$ 34,254
Revenues and other financing sources	13,987
Expenditures and other uses	<u>24,503</u>
Fund balance at June 30, 1988	<u>\$ 23,738</u>

Budgets are adopted on the modified accrual basis. Comparisons of budget to actual operating results for these funds are presented on a budgetary basis.

Expenditures are controlled on the object level within departments for all adopted budgets. Any amendments of appropriations for a department, or transfers of appropriations between departments are approved by the Board of Supervisors, as are supplemental appropriations necessary and normally financed by unanticipated revenues received during the year. The Board has delegated authority to the County Administrator to approve transfers of appropriations between objects within a department. Budgeted amounts are reported as amended. Individual amendments were not material in relation to the original appropriations. All appropriations lapse at year end.

D. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

2. Summary of Significant Accounting Policies, ContinuedE. Inventories

Inventories are valued at the lower of cost (on a first-in, first-out basis) or market. The cost is recorded as an expenditure at the time individual inventory items are purchased (the purchase method). The General Fund's reserve of fund balance for inventory is equal to the amount of its inventory to indicate that a portion of the fund balance is not available for future appropriation.

F. Fixed Assets

Fixed assets are valued at historical cost. Contributed fixed assets are recorded at fair market value at the time received. Certain assets, for which actual costs are not available, have been valued on the basis of a professional valuation which determined their approximate historical cost.

Governmental Fund Types:

Fixed assets used in Governmental Fund Type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

Proprietary Fund Types:

Depreciation has been provided using the straight-line method over the following estimated useful lives:

Buildings	25-40 years
Improvements	10-20 years
Equipment	3-20 years

G. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days. Employees are not reimbursed for accumulated sick leave. Accrued vacation at June 30, 1988 is \$14,984,677 including \$12,895,011 attributable to the General Fund and Special Revenue Funds. The latter amount is not expected to be fully liquidated in the following year with expendable or available financial resources and County management has determined that it is not feasible to determine the short term portion of such amount. Therefore, the entire liability is reflected in the General Long-Term Debt Account Group.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

2. Summary of Significant Accounting Policies, ContinuedH. Total Columns on Combined Statements

Total Columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

3. Cash and Investments

The cash balances of substantially all funds except the Pension Trust Fund are pooled and invested by the County Treasurer for the purpose of maximizing investment earnings. As permitted by the Government Code, depositing entities may direct the County Treasurer to make specific investments separate from the pool. The Retirement Board directs the investment activity of the Pension Trust Fund.

The Cash and investments total as shown in the combined balance sheet is broken down as follows (in thousands):

	<u>County</u>	<u>Pension Trust</u>	<u>Total</u>
Deposits	\$430,313	51,314	481,627
Investments	<u>84,523</u>	<u>536,582</u>	<u>621,105</u>
Total	<u>\$514,836</u>	<u>587,896</u>	<u>1,102,732</u>

A. Deposits

Deposits at June 30, 1988 are categorized as to level of credit risk as shown below (in thousands):

	<u>Category</u>		<u>Carrying Amount</u>
	<u>1</u>	<u>2</u>	
Bank deposits - County	\$ 21,034		21,034
Bank deposits - Pension Trust Fund	79	49,776	49,855
Certificates of deposit	328,058		328,058
State of California Investment Fund		36,671	36,671
Deferred Compensation Fund		17,441	17,441
Public Facilities Corporation		25,473	25,473
Other deposits	<u>523</u>	<u>2,572</u>	<u>3,095</u>
Total	<u>\$349,694</u>	<u>131,933</u>	<u>481,627</u>

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

3. Cash and Investments, ContinuedA. Deposits, Continued

Category 1 includes deposits insured or collateralized with securities held by the County or by its agent in the County's name. The County does not waive FDIC insurance coverage when determining collateralization. Category 2 includes uncollateralized deposits, including any bank balance that is collateralized with securities but not in the County's name.

B. Investments

Statutes authorize the County to invest in obligations of the United States Treasury, Federal agencies, municipalities, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements and reverse repurchase agreements.

Pension Trust Fund investments are authorized by the County Employees Retirement Law of 1937. Statutes authorize a "Prudent Expert" guideline as to the form and types of investments which may be purchased.

The County's investments and investments of the Pension Trust Fund are categorized separately below to give an indication of the level of risk assumed by each investment portfolio as of year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the agent's nominee name, with subsidiary records listing the County as the legal owner. Category 2 includes uninsured or unregistered investments for which the securities are held for the County by the broker's or dealer's trust department or agent but not in the County's name.

County investments and related market values as of June 30, 1988 are as follows (in thousands):

	<u>Category</u>		<u>Carrying Amount</u>	<u>Market Value</u>
	<u>1</u>	<u>2</u>		
U.S. government securities	\$ 760	5,820	6,580	6,475*
Bankers acceptances		54,450	54,450	53,129*
Commercial paper		<u>23,493</u>	<u>23,493</u>	<u>23,406*</u>
Total	<u>\$ 760</u>	<u>83,763</u>	<u>84,523</u>	<u>83,010</u>

*Does not reflect discounts yet to be earned.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

3. Cash and Investments, ContinuedB. Investments, Continued

Pension Trust Fund investments and related market values as of June 30, 1988 are as follows (in thousands):

	Category <u>1</u>	Carrying <u>Amount</u>	Market <u>Value</u>
Common and preferred stock	\$219,739	219,739	257,191
Corporate bonds	281,818	281,818	277,599
Real estate	29,587	29,587	29,587
Other	<u>5,438</u>	<u>5,438</u>	<u>5,438</u>
Total	<u>\$536,582</u>	<u>536,582</u>	<u>569,815</u>

4. Property Tax

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property which is situated in the County based on the assessed values as of the preceding March 1. March 1 is also the lien date. Tax rates are set not later than the first workday in September. Property taxes on the secured roll are due in two installments: November 1 and February 1. If unpaid, such taxes become delinquent on December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date, (March 1), and become delinquent, if unpaid, on August 31.

Property taxes are recorded as revenue and receivables when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll (approximately October 1 of each year).

Under the alternate apportionment method, specified amounts of penalties, interest collected on delinquent secured taxes, and funds from sales of tax-deeded properties are held in trust in the Secured Tax Losses Reserve Fund. This reserve is used to fund the apportionment of taxes. In accordance with modified accrual basis of accounting, property taxes which have been collected in advance of the levy year have been recorded as deferred property tax revenues.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

4. Property Tax, Continued

Effective July 1, 1983, the County implemented Senate Bill 813, a system of supplemental property taxes based on changes in assessed values between the date of real property sales and construction and the next normal assessment date. The additional supplemental property taxes are prorated from the first of the month following the date of such occurrence.

5. Fixed Assets

Following is a summary of changes in general fixed assets for the year ended June 30, 1988 (in thousands):

	Balance <u>July 1, 1987</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 1988</u>
Land	\$ 21,233	267	1,151	20,349
Buildings and improvements	89,147	12,383	1,863	99,667
Buildings and improvements: lease purchase	51,036	20,421	4,173	67,284
Equipment	36,694	6,803	849	42,648
Equipment: lease purchase	<u>5,280</u>	<u>3,227</u>	<u>1,450</u>	<u>7,057</u>
Total	<u>\$ 203,390</u>	<u>43,101</u>	<u>9,486</u>	<u>237,005</u>

Proprietary Fund Type fixed assets at June 30, 1988 were as follows (in thousands):

	<u>Hospital</u>	Health Maintenance <u>Organization</u>	<u>Airport</u>	Total Enterprise Funds
Land	\$ 360		1,460	1,820
Buildings and improvements	10,970	97	7,337	18,404
Equipment	3,871	452	237	4,560
Equipment: lease purchase	<u>2,864</u>	<u>6</u>		<u>2,870</u>
	18,065	555	9,034	27,654
Less accumulated depreciation and amortization	<u>9,085</u>	<u>469</u>	<u>2,715</u>	<u>12,269</u>
Net fixed assets	<u>\$ 8,980</u>	<u>86</u>	<u>6,319</u>	<u>15,385</u>

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

6. Interfund Balances

Account balances at June 30, 1988, are as follows (in thousands):

	Due from <u>Other Funds</u>	Due to <u>Other Funds</u>	Advances to <u>Other Funds</u>	Advances from <u>Other Funds</u>
General Fund	\$ 20,849	8,663	2,618	
Special Revenue Funds:				
Fire Protection	2,912	294		
Sanitation	35	70		
Service Areas	541	695		2
Police Services		66		
Flood Control	5,852	6,020	127	
Courts & Criminal Justice	312	180		
Other Special Revenue	493	14	1,429	
Road	1,391	1,330		
Recorder/Clerk Modernization	11	59		
Library	27	105		
Capital Projects Funds:				
Redevelopment Agency	41	139		5,047
Enterprise Funds:				
Airport	33	214		
Hospital	5,555	6,296		
Health Maintenance Organization	2,687	2,150		
Internal Service Funds:				
Self-Insurance	4,157	3,043		
Trust and Agency:				
Employees Retirement System	2,603	1,681		
School and Special Districts	10,598	10,489	875	
Other Agency	3,086	17,078		
Tax Distribution Trusts	<u>2,499</u>	<u>5,096</u>	<u> </u>	<u> </u>
	<u>\$63,682</u>	<u>63,682</u>	<u>5,049</u>	<u>5,049</u>

7. Short Term Notes

On June 30, 1988, the County had tax and revenue anticipation notes outstanding of \$30,000,000. The notes incurred interest at 4.25% per annum. These notes, issued July 1, 1987 were redeemed on July 27, 1988 from taxes and other revenues transferred to a fiscal agent during the fiscal year. Total interest incurred on these notes during 1987-88 was \$1,275,000, with an additional \$92,083 incurred in July, 1988.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

8. Lease Commitments

The County has leasing arrangements covering various County land, buildings and equipment as follows:

Capital Leases

Most of the County's lease purchase agreements are with non-profit Public Facilities Corporations. The County also has lease purchase agreements with the Employees' Retirement Association and with third parties. The assets acquired under these lease agreements are included in the County's general fixed assets. The obligations related to these lease purchase agreements are included in the County's general long term debt and are summarized in note 9.

Operating Leases

Total rental expense for the year ended June 30, 1988 for all operating leases and month-to-month lease arrangements amounted to \$4,618,682 for the General Fund, \$714,798 for the Special Revenue Funds, and \$1,089,596 for the Enterprise Funds.

At June 30, 1988, the future minimum rental payments required under operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows (in thousands):

Fiscal year ending June 30,	General Fund	Special Revenue Funds	Hospital Enterprise Fund
1989	\$ 3,009	11	258
1990	2,519	11	230
1991	1,646	10	108
1992	1,151	10	108
1993	1,033	6	113
Thereafter	<u>6,322</u>	<u>—</u>	<u>660</u>
	<u>\$ 15,680</u>	<u>48</u>	<u>1,477</u>

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

9. Long-term Obligations

Following is a summary of changes in long-term obligations for the year ended June 30, 1988 (in thousands):

	Balance <u>July 1, 1987</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>June 30, 1988</u>
<u>General Long-term Debt</u>				
Accumulated vacation	\$ 11,386	1,509		12,895
Capital lease obligations	12,138	4,686	1,933	14,891
Special revenue general obligation bonds	9,075		435	8,640
Public Facilities Corporation obligations	64,215	8,000	2,215	70,000
Advances from other funds	3,443			3,443
Notes payable	<u>4,400</u>	<u>7,500</u>	<u>4,000</u>	<u>7,900</u>
	<u>\$104,657</u>	<u>21,695</u>	<u>8,583</u>	<u>117,769</u>
<u>Enterprise Fund Debt</u>				
Accumulated vacation	\$ 1,849	221		2,070
Capital lease obligations	<u>1,260</u>	<u>992</u>	<u>473</u>	<u>1,779</u>
	<u>\$ 3,109</u>	<u>1,213</u>	<u>473</u>	<u>3,849</u>

Following is a schedule of debt payment requirements to maturity for long-term obligations, excluding advances from other funds, notes payable, and accumulated vacation, outstanding at June 30, 1988 (in thousands):

Fiscal year ending <u>June 30,</u>	Capital Lease <u>Obligations</u>	Special Revenue General Obligation <u>Bonds</u>	Public Facilities Corporation <u>Obligations</u>	Enterprise Capital Lease <u>Obligations</u>	<u>Total</u>
1989	\$ 2,642	1,145	7,925	713	12,425
1990	2,299	1,102	8,935	467	12,803
1991	1,877	1,098	9,319	379	12,673
1992	1,743	965	9,203	352	12,263
1993	1,686	964	8,815	151	11,616
1994-1998	8,257	4,817	38,683	13	51,770
1999-2003	5,405	3,903	22,691		31,999
Thereafter	<u>1,960</u>	<u>1,135</u>	<u>16,603</u>		<u>19,698</u>
Total	25,869	15,129	122,174	2,075	165,247
Less amount representing interest	<u>10,978</u>	<u>6,489</u>	<u>52,174</u>	<u>296</u>	<u>69,937</u>
Liability at June 30, 1988	<u>\$ 14,891</u>	<u>8,640</u>	<u>70,000</u>	<u>1,779</u>	<u>95,310</u>

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

9. Long-term Obligations, Continued

Advances from other funds included in the General Long Term Debt Account Group represent advances made by the County's General and Special Revenue Funds to the County Redevelopment Agency Fund, which are expected to be repaid from tax increment financing in future years. Such advances are not expected to be repaid in the fiscal year ending June 30, 1989. Interest is accrued at the prevailing rates which vary with the prime interest rate or at 12% per annum, whichever is less.

Notes payable represent amounts due to third parties related to the County Redevelopment Agency's purchases of land. One note for \$400,000, secured by deed of trust, is due December 5, 1992. On December 1, 1987, the Agency issued \$7,500,000 in Tax Allocation Notes. The notes bear interest at 6% per annum and will mature on December 1, 1992.

Individual issues of bonds and certificates of participation payable at June 30, 1988 are as follows (in thousands):

<u>Issue</u>	<u>Original Issue</u>	<u>Annual Installments</u>	<u>Final Payment</u>	<u>Interest Rates</u>	<u>Balance June 30, 1988</u>
<u>PUBLIC FACILITIES CORPORATION (A)</u>					
<u>Lease Revenue Bonds</u>					
Juvenile Hall	\$ 2,380	\$ 150-215	1990	6.25%	\$ 330
40 Muir Road, 630 Court Street	3,850	160-470	1998	6.8-8.8	3,130
<u>Certificates of Participation</u>					
30 Muir Road, 610 Court Street	4,615	125-300	1997	7.0-9.4	3,725
Bisso Lane	1,810	100-155	1992	7.0-8.5	1,180
651 Pine Street & 1750 Oak Park Boulevard	14,990	200-780	2004	6.0-9.10	14,015
Court Annex, East Soc Svce Equipment, Sheriff Patrol building	22,000	515-2,080	2008	6.0-8.20	22,000
Telephone System	18,030	410-4,815	1996	5.0-7.5	17,620
	8,000	595-1,070	1997	5.5-7.75	<u>8,000</u>
					<u>70,000</u>
<u>SPECIAL REVENUE GENERAL OBLIGATION BONDS (B)</u>					
Sanitation	4,760	231-1,066	2002	3.875-11.75	3,055
Recreation and park	6,750	135-540	2004	8.0-7.5	5,465
Other	600	5-35	2005	4.0-4.6	<u>120</u>
					<u>8,640</u>
Total					<u>\$ 78,640</u>

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

9. Long-term Obligations, Continued

- (A) Debt service payments are made from lease payments by the County General Fund and Special Revenue Funds to the Public Facilities Corporation.
- (B) Debt service payments are made from restricted property taxes and other revenues recorded in the Debt Service Funds.

There are a number of limitations and restrictions contained in the various bond indentures. County management believes that the County is in compliance with all significant limitations and restrictions.

10. Reserves and Designations of Fund Balance

Following is a summary of reserved and designated fund balances at June 30, 1988 (in thousands):

	General <u>Fund</u>	Special Revenue <u>Funds</u>	Capital Projects <u>Funds</u>	Fiduciary <u>Funds</u>	<u>Total</u>
Reserved for:					
Encumbrances	\$14,143	10,602	106		24,851
Inventories	1,034				1,034
Prepaid expenses and deposits	11,408	2,646	181		14,235
Advances to other funds	2,618	1,556			4,174
Employee retirement benefits				589,822	589,822
Total	<u>\$29,203</u>	<u>14,804</u>	<u>287</u>	<u>589,822</u>	<u>634,116</u>
Designated for:					
Equipment replacement	\$ 5,071	184			5,255
Authorized expenditures	<u>4,285</u>				<u>4,285</u>
Total	<u>\$ 9,356</u>	<u>184</u>			<u>9,540</u>

11. Adjustments to Fund Balances

There were no adjustments to fund balances other than residual equity transfers. These included transfers of equity of discontinued funds to local communities which are treated as agency funds.

12. Deficit Fund Balances

The Public Liability Insurance and the Workers Compensation Insurance Internal Service Funds had deficit retained earnings of \$481,000 and \$369,000 respectively. These deficits are expected to be recovered by increased contributions from the operating funds.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

13. Transfer To/From Other Funds

During the year ended June 30, 1988, the General Fund transferred \$19,109,000 to the Hospital Enterprise Fund and \$2,214,000 to the Health Maintenance Organization Enterprise Fund.

14. Excess of Expenditures over Appropriations

There were no funds whose expenditures exceeded appropriations.

15. Segment Information for Enterprise Funds

Financial data for the Enterprise Funds for the year ended June 30, 1988 are as follows (in thousands):

	<u>Airport</u>	<u>Hospital</u>	<u>Health Maintenance Organization</u>	<u>Total Enterprise Funds</u>
Operating revenues	\$ 2,772	48,636	20,010	71,418
Operating expenses (other than depreciation)	1,254	63,681	22,192	87,127
Depreciation and amortization	<u>244</u>	<u>1,110</u>	<u>15</u>	<u>1,369</u>
Operating income (loss)	1,274	<16,155>	<2,197>	<17,078>
Non-operating revenues, net				
Operating transfers in		19,109	2,214	21,323
Operating transfers out	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income	<u>\$ 1,274</u>	<u>2,954</u>	<u>17</u>	<u>4,245</u>
Fixed assets:				
Additions	\$ 1,040	1,260	34	2,334
Deletions	1	109		110
Net working capital	141	1,811	<2>	1,950
Total assets	7,153	27,232	3,597	37,982
Capital lease obligations		1,773	6	1,779
Total equity	\$ 6,460	9,018	78	15,556

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

15. Segment Information for Enterprise Funds, Continued

The County pays a subsidy to the Hospital Enterprise Fund to provide resources to the fund for the operating costs of the Hospital which are in excess of the operating revenues. Subsidies for the last three years are as follows (in thousands):

<u>Year ended</u> <u>June 30,</u>	<u>Contribution</u> <u>to Hospital</u>
1986	\$ 17,998
1987	19,898
1988	21,323

16. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

As of June 30, 1988, the assets of the plan, recorded at their fair market value, amounted to \$17,852,725.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

17. Mortgage Revenue Bonds

Home mortgage revenue bonds have been issued to provide mortgage loans secured by first trust deeds on newly constructed and existing residences. The program provides low interest rate mortgage loans to persons unable to qualify for conventional mortgages at market rates. The original issue amounts for the program have been as follows:

<u>Year</u>	<u>Original Issue</u>
1982	\$ 62,400,000
1983	37,100,000
1984	57,562,609
1985	58,999,782
1987	35,920,000

The bonds do not constitute an indebtedness of the County. The bonds are payable solely from payments made on and secured by a pledge of the acquired mortgage loans and certain funds and other monies held for the benefit of the bondholders pursuant to the bond indentures. These bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State or any political sub-division thereof is obligated to the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the General Long-Term Debt Account Group.

18. Commitments and ContingenciesA. Insurance

The County is entirely self-insured for claims relating to public liability (excluding the airport, which is insured), automobile accidents, medical malpractice and workers' compensation and unemployment. In addition, the County is self-insured for costs of its employees' dental program, its management employees' long-term disability program, and for a medical plan which is offered to employees as an alternative to third party medical coverage. Internal Service funds are used to account for the County's self-insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated charges for self-insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the Internal Service funds. Accruals and payments of claims are recorded in the Internal Service funds. Claims incurred but not reported have been accrued.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

18. Commitments and Contingencies, ContinuedB. Grants

The County participates in a number of Federal and State grant programs subject to financial and compliance audit by the grantors or their representatives. Audits of certain grant programs, including the year ended June 30, 1988, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County believes that such disallowances, if any, would not have a material effect on the combined financial statements.

C. Health Insurance

Health care benefits for active and retired employees are financed by the beneficiaries and by the County. The County's contribution during 1987-88 for active employees was \$12,582,069 and for retired employees \$3,830,129. The County's liability for health care benefits is limited to its annual contribution.

Employees are eligible to join the Contra Costa Health Plan, the HMO operated by the County Medical Services Department. The County subvents all but a penny of the total premium. As of June 30, 1988 there were 1007 active and 89 retired employees in this plan.

19. Subsequent Events1988-89 Tax and Revenue Anticipation Notes

On July 1, 1988, the County issued short-term tax and revenue anticipation notes of \$45,000,000. The notes bear interest at 5.50% and will mature August 1, 1989.

1988 Certificates of Participation

On July 1, 1988, the Public Facilities Corporation sold \$61,690,000 in certificates of participation to refinance all previous issues except for the Bisso Lane Project. The certificates will mature annually in varying amounts from June 1, 1990 through 2008 and will incur interest at rates ranging from 5.60% to 7.80% per annum.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

20. Employee Retirement SystemPlan Description and Provisions

The Contra Costa County Employees' Retirement System is a cost-sharing multiple-employer defined benefit pension plan governed by the County Employees' Retirement Law of 1937, as amended. The plan covers substantially all of the employees of the County and County Special Districts and twelve other member agencies. Total payroll for employees covered by the plan was \$210.7 million. The total membership of 10,803 is divided among active general and safety members, and retired members, as follows.

Retirees and beneficiaries receiving benefits	3,398
Terminated employees entitled to benefits but not yet receiving them	352
Vested active general employees	3,643
Vested active safety employees	822
Non-vested general employees	2,240
Non-vested safety employees	<u>348</u>
Total Membership	<u>10,803</u>

The plan is divided into three separate tiers. Each tier provides for retirement, disability, death and survivor benefits. Annual cost-of-living (C.O.L.) adjustments to retirement allowances can be granted by the Retirement Board as provided by State statutes. Service retirements are based on age, length of service and final average salary. Subject to vested status, employees can withdraw contributions plus interest credited or leave them as a deferred retirement when they terminate or transfer to a reciprocal retirement system. Pertinent provisions for each tier follow:

Tier I

Covers all employees eligible to become General members before August 1, 1980 and who did not elect to transfer to the Tier II Plan. Members may elect Service retirement at age 50 with 10 years of service or with 30 years of service regardless of age. Disability Retirements may be granted as Service connected with no years of employment required or Non-service connected with five years of service credit required. The retirement benefit is based on a one year final average salary.

Tier II

Covers all employees eligible to become General members on August 1, 1980 who elected to transfer to the Tier II Plan. Members may elect Service retirement at age 50 with 10 years of service, or with 30 year of service regardless of age. Disability Retirements may be granted as Service connected with no years of employment required. Those members who elected to transfer from Tier I to Tier II are eligible for Non-service connected disability retirement with 5 years of service credit. The

(Continued)

CONTRA COSTA COUNTY

Notes to Combined Financial Statements

20. Employee Retirement System, ContinuedPlan Description and Provisions, ContinuedTier II, (Continued)

definition of disability is more strict under Tier II than in the Tier I plan. The retirement benefit is based on a three year final average salary.

Tier III (Safety)

Generally covers all members who are in active law enforcement, active fire suppression work or certain other "safety" classifications as designated by the Retirement Board. Members may elect Service retirement at age 50 with 10 years of service, or with 20 years of service regardless of age. Disability Retirements may be granted as Service connected with no years of employment required or Non-service connected with five years of service credit required. The retirement benefit is based on a one year final average salary.

The 1937 act statutes require employees to pay 1/2 of the basic retirement benefit (Tier II - 40% of Tier I rate) and 1/2 of future C.O.L. costs. The employers make up the balance of the basic and C.O.L. contributions needed. However, as noted below, the employers subvented part of the employees' basic contributions.

Funding Status and Progress

The amount shown below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the System on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the ratio of assets available to pay benefits to the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the System.

The pension benefit obligation was computed as part of an actuarial valuation performed as of December 31, 1987. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 8 1/4 percent per year,

(Continued)

CONTRA COSTA COUNTY

Notes to Combined Financial Statements

20. Employee Retirement System, ContinuedFunding Status and Progress, Continued

(b) projected salary increases of 5 1/2 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases of 1 percent per year, attributable to longevity and merit, and (d) post-retirement benefit increases of 3 percent for Tier I and Safety and 4 percent for Tier II, attributable to inflation as measured by the Consumer Price Index.

Total unfunded pension benefit obligation applicable to the System's employees was \$254.1 million at December 31, 1987, as follows (in millions):

Pension benefit obligation:

Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$388.7
Current employees:	
Accumulated employee contributions including allocated investment income	106.0
Employer-financed vested	312.1
Employer-financed nonvested	28.5
Other reserves (post-retirement death benefit and C.O.L. supplement)	<u>1.6</u>
Total pension benefit obligation	\$837.0

Net assets available for benefits, at cost (market value is \$594.8 million) 582.9

Unfunded pension benefit obligation \$254.1

Contributions Required and Contributions Made

New contribution rates based on the actuarial study of January 1, 1987, became effective July 1, 1987. The employer rates were calculated on the alternate funding method permitted by Section 31453.5 of the Government Code. The "entry age normal funding" method is used to calculate the rate required to provide all the benefits promised to a new member. Unfunded costs resulting from this calculation are amortized over 23.5 years from the January 1, 1987 valuation date.

Contributions totaling \$32,314,130 (\$25,879,174 employer and \$6,434,956 employee) for 1987 were made in accordance with actuarially determined contribution requirements determined through actuarial valuations performed at January 1, 1987 and January 1, 1986, and adopted by the Retirement Board. For the fiscal year beginning July 1, 1987 these contributions consisted of normal costs and amortization of the unfunded actuarial accrued liability.

(Continued)

CONTRA COSTA COUNTY

Notes to Combined Financial Statements

20. Employee Retirement System, ContinuedContributions Required and Contributions Made, Continued

The employer contributions include \$4,150,690 paid on behalf of employees. During 1987, employers generally paid 50% of employees' basic contributions pursuant to agreements reached during salary negotiations. The significant actuarial assumptions used to compute the actuarially determined contribution requirement are the same as those used to compute the pension benefit obligation as described in "Funding Status and Progress". Additionally, the 1971 Group Annuity Mortality tables are used as part of the assumptions for actuarial valuation for service retirements, and the 1981 Disability Mortality table for valuation for disability retirements.

Historical Trends

Ten-year historical trend information designed to provide information about the Contra Costa County Employees' Retirement Systems' progress made in accumulating sufficient assets to pay benefits when due is presented as statistical information.



SUPPLEMENTARY FINANCIAL
INFORMATION

GENERAL FUNDGENERAL FUND

Accounts for the legally authorized activities of the county not provided for in other restricted funds. General Fund revenues are derived from such sources as taxes, licenses and permits, fines, forfeitures and penalties, use of money and property, aid from other governmental agencies, charges for current services, and other revenue. General Fund expenditures and encumbrances are classified by the functions of general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreational and cultural services. Appropriations are made from the fund annually. The fund will continue to exist indefinitely.

COUNTY OF CONTRA COSTA
GENERAL FUND BALANCE SHEET
JUNE 30, 1988
(With comparative totals for June 30, 1987)
(In Thousands)

Assets	1988	1987
Cash and investments	\$ 55,403	123,308
Accounts receivable and accrued revenues	25,480	20,821
Due from other funds	20,849	15,655
Inventories	1,034	996
Prepaid expenses and deposits	11,408	286
Advances to other funds	2,618	2,397
Total assets	\$ 116,792	163,463
 <u>Liabilities and Fund Equity</u>		
<u>Liabilities:</u>		
Short term obligations	30,000	85,000
Accounts payable and accrued liabilities	14,680	12,772
Due to other funds	8,663	7,282
Welfare program advances	6,023	6,220
Deferred revenue	4,809	5,105
Total liabilities	64,175	116,379
 <u>Fund Equity:</u>		
Fund Balance:		
Reserved for:		
Encumbrances	14,143	12,410
Inventories	1,034	996
Prepaid expenses and deposits	11,408	286
Advances to others	2,618	2,397
Unreserved:		
Designated for authorized expenditures	4,285	8,529
Designated for equipment replacement	5,071	4,838
Undesignated	14,058	17,628
Total fund equity	52,617	47,084
Total liabilities and fund equity	\$ 116,792	163,463

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(With comparative totals for June 30, 1987)
(In Thousands)

		Budget	Actual	Variance Favorable (Unfavorable)	1986-87 Actual
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues:					
Taxes	\$	120,488	118,603	(1,885)	115,139
Licenses, permits and franchises		6,376	6,038	(338)	6,893
Fines, forfeitures and penalties		4,636	4,570	(66)	4,625
Use of money and property		8,272	10,599	2,327	13,913
Aid from other governmental agencies		199,449	196,172	(3,277)	186,953
Charges for current services		54,697	52,011	(2,686)	45,601
Other revenues		2,719	2,677	(42)	3,947
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues		396,637	390,670	(5,967)	377,071
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Expenditures:					
Current:					
General government		62,734	49,069	13,665	53,617
Public protection		116,469	112,015	4,454	104,074
Health and sanitation		48,576	47,457	1,119	42,466
Public assistance		155,877	151,551	4,326	140,731
Education		102	102		101
Public ways and facilities		10,662	8,328	2,334	7,002
Recreation and culture		129		129	1
Interest		1,748	1,684	64	3,988
Capital outlay			4,686	(4,686)	467
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures		396,297	374,892	21,405	352,447
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)		340	15,778	15,438	24,624
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Other financing sources (uses):					
Operating transfers in			6,736	6,736	
Operating transfers out		(21,323)	(21,323)		(19,898)
Capital lease financing			4,686	4,686	467
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total other financing sources (uses)		(21,323)	(9,901)	11,422	(19,431)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Excess (deficiency) of revenues and other sources over expenditures and other uses		(20,983)	5,877	26,860	5,193
Residual equity transfer		(344)	(344)		(363)
Fund balances at beginning of year		47,084	47,084		42,254
Fund balances at end of year	\$	25,757	52,617	26,860	47,084
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
GENERAL GOVERNMENT				
Board of Supervisors				
Salaries and Benefits	701	700	1	664
Services and Supplies	505	410	95	398
Other Charges	35	32	3	21
Fixed Assets	33	5	28	2
Expenditure Transfers	(5)	(9)	4	(4)
Total	1,269	1,138	131	1,081
Clerk of the Board				
Salaries and Benefits	277	277		259
Services and Supplies	32	30	2	29
Other Charges	10	9	1	10
Total	319	316	3	298
Administrator				
Salaries and Benefits	2,196	2,193	3	1,740
Services and Supplies	1,453	781	672	837
Other Charges	26	11	15	32
Fixed Assets	97	88	9	5
Expenditure Transfers	(175)	(261)	86	(181)
Total	3,597	2,812	785	2,433
Auditor-Controller				
Salaries and Benefits	2,985	2,982	3	2,865
Services and Supplies	1,143	1,096	47	1,054
Other Charges	6	4	2	44
Fixed Assets	9	6	3	18
Expenditure Transfers	(454)	(454)		(450)
Total	3,689	3,634	55	3,531
Treasurer-Tax Collector				
Salaries and Benefits	1,060	1,053	7	972
Services and Supplies	760	545	215	697
Other Charges	4	2	2	3
Fixed Assets	1	1		10
Expenditure Transfers	(19)	(19)		(18)
Total	1,806	1,582	224	1,664

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
Assessor				
Salaries and Benefits	5,568	5,547	21	5,123
Services and Supplies	1,455	1,299	156	1,174
Other Charges	6	5	1	5
Fixed Assets	46	36	10	1
Expenditure Transfers	(22)	(22)		
Total	7,053	6,865	188	6,303
Purchasing				
Salaries and Benefits	278	278		276
Services and Supplies	251	80	171	84
Fixed Assets	12	2	10	
Expenditure Transfers	(6)	(6)		(6)
Total	535	354	181	354
Management Information Systems				
Services and Supplies	246	39	207	165
Other Charges				
Fixed Assets	642	432	210	442
Total	888	471	417	607
Revenue Collections				
Salaries and Benefits	503	456	47	465
Services and Supplies	160	137	23	169
Other Charges	57	56	1	35
Fixed Assets	8	7	1	28
Expenditure Transfers		(16)	16	(5)
Total	728	640	88	692
County Counsel				
Salaries and Benefits	1,499	1,417	82	1,317
Services and Supplies	153	140	13	126
Fixed Assets	21	7	14	
Other Charges	1	1		6
Expenditure Transfers	(112)	(117)	5	(92)
Total	1,562	1,448	114	1,357

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
Personnel				
Salaries and Benefits	1,819	1,815	4	1,639
Services and Supplies	1,779	1,571	208	1,188
Other Charges	1	1		6
Fixed Assets	27	7	20	55
Expenditure Transfers	(131)	(127)	(4)	(103)
Total	3,495	3,267	228	2,785
Personnel Merit Board				
Salaries and Benefits	48	48		59
Services and Supplies	48	41	7	23
Fixed Assets	8	7	1	
Total	104	96	8	82
Elections				
Salaries and Benefits	746	746		669
Services and Supplies	1,565	1,547	18	1,142
Other Charges				
Fixed Assets	41	41		
Expenditure Transfers	(50)	(58)	8	(82)
Total	2,302	2,276	26	1,729
Telephone Exchange				
Salaries and Benefits	914	914		860
Services and Supplies	1,509	1,489	20	553
Other Charges	40	40		37
Fixed Assets	157	7	150	29
Expenditure Transfers	(1,972)	(1,972)		(964)
Total	648	478	170	515
Equipment Garages				
Salaries and Benefits	1,092	1,092		1,126
Services and Supplies	253	245	8	196
Other Charges	3	3		3
Fixed Assets	26	25	1	7
Expenditure Transfers	(1,342)	(1,342)		(1,364)
Total	32	23	9	(32)

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Equipment Operations				
Services and Supplies	3,106	3,080	26	2,881
Other Charges	1,168	207	961	210
Fixed Assets	1,364	1,139	225	916
Expenditure Transfers	(3,756)	(3,756)		(3,477)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	1,882	670	1,212	530
Gen Co Bldg Occupancy Cost				
Services and Supplies	9,845	9,342	503	8,791
Other Charges	10	10		100
Expenditure Transfers	(32)	(32)		(12)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	9,823	9,320	503	8,879
Building Maintenance				
Salaries and Benefits	6,387	6,205	182	6,316
Services and Supplies	10,422	9,677	745	9,187
Other Charges	3,945	3,632	313	3,721
Fixed Assets	101	30	71	17
Expenditure Transfers	(18,153)	(17,031)	(1,122)	(16,389)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	2,702	2,513	189	2,852
Plant Acquisition				
Fixed Assets	14,611	5,817	8,794	12,263
Economic Development				
Services and Supplies	69	69		76
Employee Benefits				
Salaries and Benefits	2,683	2,602	81	
Services and Supplies	105	52	53	56
Fixed Assets				3
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	2,788	2,654	134	59

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
Retiree Health Benefits				
Salaries and Benefits				1,051
Services and Supplies				6
Total				1,056
Data Processing				
Salaries and Benefits	3,979	3,979		3,846
Services and Supplies	1,787	1,710	77	2,094
Other Charges	565	565		533
Fixed Assets	24	17	7	4
Expenditure Transfers	(6,111)	(6,111)		(6,194)
Total	243	159	84	283
Central Service Microfilm				
Salaries and Benefits	571	570	1	511
Services and Supplies	570	463	107	407
Other Charges	10	10	1	38
Fixed Assets	4	4		14
Expenditure Transfers	(791)	(791)		(780)
Total	374	265	109	230
General Services Admin				
Salaries and Benefits	565	564	1	493
Services and Supplies	100	97	3	74
Other Charges	8	3	5	
Fixed Assets	3		3	
Expenditure Transfers	(700)	(700)		(481)
Total	(4)	(16)	12	(4)
Insurance				
Services and Supplies	1,977	1,976	1	2,992
Other Charges	242	242		
Total	2,219	2,218	1	2,992

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
Total General Government				
Salaries and Benefits	33,891	33,458	433	31,162
Services and Supplies	39,293	35,916	3,377	34,419
Other Charges	6,147	4,842	1,305	4,824
Fixed Assets	17,235	7,678	9,557	13,814
Expenditure Transfers	(33,832)	(32,825)	(1,007)	(30,602)
Total	62,734	49,069	13,665	53,617
PUBLIC PROTECTION				
Superior Courts				
Salaries and Benefits	2,357	2,357		2,161
Services and Supplies	1,263	1,224	39	1,116
Other Charges	34	34		29
Fixed Assets	6	3	3	11
Expenditure Transfers	(34)	(34)		(6)
Total	3,626	3,584	42	3,311
Municipal Courts				
Salaries and Benefits	7,230	7,118	112	6,540
Services and Supplies	2,430	2,179	251	2,164
Other Charges	81	61	20	36
Fixed Assets	113	35	78	11
Expenditure Transfers	(1)	(2)	1	(2)
Total	9,853	9,391	462	8,749
Change of Venue Trials in County				
Services and Supplies	16	16		63
Law and Justice Systems				
Salaries and Benefits	103	101	2	94
Services and Supplies	288	49	239	206
Fixed Assets	50	33	17	86
Total	441	183	258	386

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
Grand Jury				
Services and Supplies	89	80	9	75
County Clerk				
Salaries and Benefits	2,531	2,529	2	2,459
Services and Supplies	479	438	41	343
Other Charges	11	11		24
Fixed Assets	1	1		1
Expenditure Transfers	(4)	(4)		(8)
Total	3,018	2,975	43	2,819
District Attorney				
Salaries and Benefits	6,958	6,763	195	6,111
Services and Supplies	1,303	1,206	97	1,136
Other Charges	55	43	12	37
Fixed Assets	69	43	26	20
Expenditure Transfers	(68)	(68)		(8)
Total	8,317	7,987	330	7,296
Public Defender				
Salaries and Benefits	4,204	4,204		3,661
Services and Supplies	541	526	15	481
Other Charges	5	5		3
Fixed Assets	41	41		2
Total	4,791	4,776	15	4,147
District Attorney Family Support				
Salaries and Benefits	3,844	3,651	193	3,415
Services and Supplies	954	852	102	852
Fixed Assets	11	8	3	
Expenditure Transfers	(523)	(523)		(473)
Total	4,286	3,988	298	3,794

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
Conflict Defense Services				
Services and Supplies	1,689	1,689		1,562
Fixed Assets	6	6		
Total	1,695	1,695		1,562
Sheriff				
Salaries and Benefits	20,201	20,201		18,273
Services and Supplies	3,149	2,956	193	2,720
Other Charges	515	73	442	31
Fixed Assets	150	66	84	212
Expenditure Transfers	(65)	(74)	9	(67)
Total	23,950	23,222	728	21,169
Delta Regional Communications Center				
Salaries and Benefits	779	729	50	710
Services and Supplies	209	160	49	222
Other Charges	98	92	6	96
Fixed Assets	10		10	
Total	1,096	981	115	1,028
Marshal - Municipal Courts				
Salaries and Benefits	2,027	2,027		1,935
Services and Supplies	136	134	2	219
Other Charges	2	1	1	2
Total	2,165	2,162	3	2,156
Jail				
Salaries and Benefits	12,903	12,903		11,571
Services and Supplies	3,336	3,204	132	2,835
Other Charges	11	10	1	8
Fixed Assets	61	60	1	46
Total	16,311	16,177	134	14,460
Jail - Health Services				
Salaries and Benefits	1,758	1,758		1,618
Services and Supplies	845	840	5	763
Other Charges	3	3		
Total	2,606	2,601	5	2,381

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
Probation				
Salaries and Benefits	15,625	15,625		14,816
Services and Supplies	2,332	2,247	85	2,272
Other Charges	280	280		230
Fixed Assets	19	19		24
Expenditure Transfers	(79)	(80)	1	(80)
Total	18,177	18,091	86	17,262
Justice System Programs				
Services and Supplies	98	69	29	96
Other Charges	318	309	9	112
Total	416	378	38	208
Flood Control				
Services and Supplies	596	317	279	359
Expenditure Transfers		(2)	2	
Total	596	315	281	359
Agriculture				
Salaries and Benefits	1,239	1,237	2	1,214
Services and Supplies	103	83	20	217
Fixed Assets	10	4	6	13
Total	1,352	1,324	28	1,444
Building Inspection				
Salaries and Benefits	2,199	2,139	60	2,045
Services and Supplies	1,556	1,243	313	1,262
Other Charges	1	1		
Fixed Assets	301	261	40	389
Expenditure Transfers	(12)	(12)		(37)
Total	4,045	3,632	413	3,659
Land Information System				
Salaries and Benefits	116	103	13	112
Services and Supplies	66	47	19	55
Fixed Assets	7	7		7
Expenditure Transfers	(174)	(185)	11	(184)
Total	15	(28)	43	(10)

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Recorder				
Salaries and Benefits	658	658		602
Services and Supplies	260	261	(1)	236
Fixed Assets	11	10	1	
Expenditure Transfers		(4)	4	(1)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	929	925	4	837
Local Agency Formation				
Services and Supplies	210	196	14	144
Fixed Assets				1
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	210	196	14	145
Community Development				
Salaries and Benefits	2,669	2,661	8	2,452
Services and Supplies	668	653	15	526
Other Charges	37	13	24	13
Fixed Assets	25	10	15	41
Expenditure Transfers	(620)	(620)		(570)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	2,779	2,717	62	2,462
Planning Projects				
Services and Supplies	1,670	1,019	651	610
Coroner				
Salaries and Benefits	470	470		436
Services and Supplies	235	221	14	222
Fixed Assets				1
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	705	691	14	659
Crossing Guards				
Services and Supplies	50	36	14	52
Energy Conservation				
Salaries and Benefits				97
Services and Supplies				33
Fixed Assets				
Expenditure Transfers				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total				130

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
Emergency Services				
Salaries and Benefits	390	329	61	398
Services and Supplies	226	218	8	149
Other Charges	10	4	6	8
Fixed Assets	5	3	2	22
Total	631	554	77	577
Hazardous Materials				
Salaries and Benefits				
Services and Supplies				
Other Charges				
Fixed Assets				
Total				
Public Administrator				
Salaries and Benefits	96	86	10	87
Services and Supplies	13	10	3	5
Fixed Assets	7	4	3	
Total	116	100	16	92
Animal Services				
Salaries and Benefits	2,034	1,820	214	1,704
Services and Supplies	439	423	16	482
Other Charges	3		3	2
Fixed Assets	42	4	38	4
Total	2,518	2,247	271	2,192
Total Public Protection				
Salaries and Benefits	90,391	89,469	922	82,511
Services and Supplies	25,249	22,596	2,653	21,477
Other Charges	1,464	940	524	631
Fixed Assets	945	618	327	891
Expenditure Transfers	(1,580)	(1,608)	28	(1,436)
Total	116,469	112,015	4,454	104,074

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
HEALTH AND SANITATION				
Public Health				
Salaries and Benefits	9,512	9,512		8,769
Services and Supplies	4,079	3,903	176	3,402
Other Charges	11	11		12
Fixed Assets	108	44	64	59
Expenditure Transfers	(1,642)	(1,642)		(1,682)
Total	12,068	11,828	240	10,560
Environmental Health				
Salaries and Benefits	1,858	1,654	204	1,510
Services and Supplies	831	688	143	668
Fixed Assets	52	49	3	30
Expenditure Transfers	(35)	(35)		6
Total	2,706	2,356	350	2,214
Toxic Waste Cleanup				
Services and Supplies	69	69		46
Childrens Services				
Salaries and Benefits	1,451	1,451		1,216
Services and Supplies	1,556	1,548	8	1,540
Fixed Assets				4
Total	3,007	2,999	8	2,760
Mental Health				
Salaries and Benefits	9,117	9,117		8,071
Services and Supplies	20,330	19,931	399	17,494
Other Charges	5	5		8
Fixed Assets	109	72	37	23
Expenditure Transfers				
Total	29,561	29,125	436	25,596
State Mental Health				
Other Charges	741	741		1,087

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS

YEAR ENDED JUNE 30, 1988

(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
General Sewer Planning				
Services and Supplies	30	25	5	30
Fixed Assets				3
Total	30	25	5	33
Solid Waste Management				
Salaries and Benefits	49		49	
Services and Supplies	345	314	31	170
Total	394	314	80	170
Total Health and Sanitation				
Salaries and Benefits	21,987	21,734	253	19,566
Services and Supplies	27,240	26,478	762	23,350
Other Charges	757	757		1,107
Fixed Assets	269	165	104	119
Expenditure Transfers	(1,677)	(1,677)		(1,676)
Total	48,576	47,457	1,119	42,466
PUBLIC ASSISTANCE				
Social Service				
Salaries and Benefits	31,368	30,945	423	29,004
Services and Supplies	11,584	11,202	382	10,728
Other Charges	104,695	102,159	2,536	92,759
Fixed Assets	279	207	72	140
Expenditure Transfers	(3)		(3)	(8)
Total	147,923	144,513	3,410	132,623
Veterans Resource Center				
Salaries and Benefits	238	237	1	226
Services and Supplies	32	31	1	22
Fixed Assets				1
Total	270	268	2	249

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
Private Industry Council				
Salaries and Benefits	630	613	17	690
Services and Supplies	3,911	3,286	625	4,413
Other Charges	83	50	33	50
Fixed Assets	5	5		14
Expenditure Transfers	(121)	(121)		(121)
Total	4,508	3,833	675	5,046
Community Services				
Salaries and Benefits	1,384	1,373	11	1,151
Services and Supplies	1,075	1,055	20	1,060
Fixed Assets	34	22	12	151
Total	2,493	2,450	43	2,362
Community Development				
Services and Supplies	432	261	171	222
Fixed Assets	10	8	2	
Total	442	269	173	222
Housing Rehabilitation				
Salaries and Benefits	185	185		176
Services and Supplies	55	33	22	53
Other Charges	1		1	
Fixed Assets				
Total	241	218	23	229
Total Public Assistance				
Salaries and Benefits	33,805	33,353	452	31,247
Services and Supplies	17,089	15,868	1,221	16,498
Other Charges	104,779	102,209	2,570	92,809
Fixed Assets	328	242	86	306
Expenditure Transfers	(124)	(121)	(3)	(129)
Total	155,877	151,551	4,326	140,731

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS

YEAR ENDED JUNE 30, 1988

(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
EDUCATION				
Cooperative Extension Service				
Salaries and Benefits	82	82		77
Services and Supplies	20	20		21
Expenditure Transfers				3
Total	102	102		101
Total Education				
Salaries and Benefits	82	82		77
Services and Supplies	20	20		21
Expenditure Transfers				3
Total	102	102		101
PUBLIC WAYS AND FACILITIES				
Public Works				
Salaries and Benefits	10,972	10,503	469	9,691
Services and Supplies	4,903	3,207	1,696	2,592
Other Charges	513	460	53	96
Fixed Assets	609	538	71	122
Expenditure Transfers	(8,556)	(7,603)	(953)	(6,849)
Total	8,441	7,105	1,336	5,652
Road Construction				
Services and Supplies				1
Road Maintenance				
Services and Supplies	2,218	1,223	995	1,346
Other Charges	3		3	3
Total	2,221	1,223	998	1,349
Total Public Ways and Facilities				
Salaries and Benefits	10,972	10,503	469	9,691
Services and Supplies	7,121	4,430	2,691	3,939
Other Charges	516	460	56	99
Fixed Assets	609	538	71	122
Expenditure Transfers	(8,556)	(7,603)	(953)	(6,849)
Total	10,662	8,328	2,334	7,002

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
RECREATION AND CULTURE				
Parks				
Services and Supplies	129		129	1
Fixed Assets				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	129		129	1
Total Recreation and Culture				
Services and Supplies	129		129	1
Fixed Assets				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	129		129	1
INTEREST				
Services and Supplies	185	121	64	307
Other Charges	1,563	1,563		3,681
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	1,748	1,684	64	3,988
CAPITAL OUTLAY				
Fixed Assets		4,686	(4,686)	467
GRAND TOTAL				
Salaries and Benefits	191,128	188,599	2,529	174,254
Services and Supplies	116,326	105,429	10,897	100,012
Other Charges	115,226	110,771	4,455	103,151
Fixed Assets	19,386	13,927	5,459	15,719
Expenditure Transfers	(45,769)	(43,834)	(1,935)	(40,689)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	396,297	374,892	21,405	352,447



SPECIAL REVENUE FUNDS

ROAD FUND

This fund was established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway users taxes and are supplemented by federal funds, vehicle code fines, and reimbursements for services provided.

LIBRARY FUND

This fund was established to provide library services for all areas of the County except the City of Richmond. Property taxes provide most of the fund's revenues.

FIRE PROTECTION FUNDS

These special district funds provide fire protection services to both cities and unincorporated areas in the County. They are financed principally by property taxes.

SANITATION DISTRICT FUNDS

These special district funds provide sanitation services to specific areas of the County. They are financed primarily by user charges.

SERVICE AREA FUNDS

These special district funds provide services such as lighting, park, or street maintenance to specific areas in the County. They are financed by property taxes and user charges.

FLOOD CONTROL AND STORM DRAINAGE FUNDS

These special district funds provide services to control flood and storm waters. Revenues are primarily received from property taxes and federal grants.

POLICE SERVICE AREA FUNDS

These special district funds provide police services to specific areas of the County. They are financed principally by property taxes.

COURTS AND CRIMINAL JUSTICE FUNDS

These funds are used for the improvement of court house and criminal justice facilities and related automated information systems. Revenues are derived from court fines and fees.

RECORDER/CLERK MODERNIZATION FUNDS

These funds provide for automation of civil and small claims functions of the municipal courts and for micrographics and modernization of the Recorder's Office. Revenues are from filing and recording fees.

OTHER SPECIAL REVENUE FUNDS

Accounts for the activities of several non-grant Special Revenue Funds whose combined revenues are less than three percent of total Special Revenue Funds. They include Fish and Game, Survey Monument, Victim Assistance, Crime Lab, Service Area Revolving, and Sans Crainte Drainage.

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1988
(With comparative totals for June 30, 1987)
(In Thousands)

		<u>Road</u>	<u>Library</u>	<u>Fire Protection</u>	<u>Sanitation</u>	<u>Service Areas</u>
<u>Assets</u>						
Cash and investments	\$	1,466	1,136	10,995	3,056	2,434
Accounts receivable and accrued revenue		1,550	210	442	34	93
Due from other funds		1,391	27	2,912	35	541
Prepaid expenses and deposits		262				5
Advances to other funds						
Total assets		<u>4,669</u>	<u>1,373</u>	<u>14,349</u>	<u>3,125</u>	<u>3,073</u>
<u>Liabilities and Fund Equity</u>						
<u>Liabilities:</u>						
Accounts payable and accrued liabilities		877	478	3,185	231	159
Due to other funds		1,330	105	294	70	695
Advances from other funds						2
Total liabilities		<u>2,207</u>	<u>583</u>	<u>3,479</u>	<u>301</u>	<u>856</u>
<u>Fund Equity:</u>						
<u>Fund Balance:</u>						
Reserved for:						
Encumbrances		934	375	5,030	9	145
Prepaid expenses and deposits		262				5
Advances to other funds						
Unreserved:						
Designated for equipment replacement		128	36			
Undesignated		1,138	379	5,840	2,815	2,067
Total fund equity		<u>2,462</u>	<u>790</u>	<u>10,870</u>	<u>2,824</u>	<u>2,217</u>
Total liabilities and fund equity \$		<u>4,669</u>	<u>1,373</u>	<u>14,349</u>	<u>3,125</u>	<u>3,073</u>

Flood Control	Police Services	Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Totals	
					1988	1987
1,094	792	1,145	426	869	23,413	21,966
2,824	9	1,672	5	82	6,921	5,170
5,852		312	11	493	11,574	8,158
2,379					2,646	1,267
127				1,429	1,556	1,425
<u>12,276</u>	<u>801</u>	<u>3,129</u>	<u>442</u>	<u>2,873</u>	<u>46,110</u>	<u>37,986</u>
171	132		39	18	5,290	5,037
6,020	66	180	59	14	8,833	7,429
					2	
<u>6,191</u>	<u>198</u>	<u>180</u>	<u>98</u>	<u>32</u>	<u>14,125</u>	<u>12,466</u>
2,075		1,995	7	32	10,602	8,206
2,379					2,646	1,267
127				1,429	1,556	1,425
20					184	61
1,484	603	954	337	1,380	16,997	14,561
<u>6,085</u>	<u>603</u>	<u>2,949</u>	<u>344</u>	<u>2,841</u>	<u>31,985</u>	<u>25,520</u>
<u>12,276</u>	<u>801</u>	<u>3,129</u>	<u>442</u>	<u>2,873</u>	<u>46,110</u>	<u>37,986</u>

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1988
(With comparative totals for June 30, 1987)
(In Thousands)

	<u>Road</u>	<u>Library</u>	<u>Fire Protection</u>	<u>Sanitation</u>	<u>Service Areas</u>
REVENUES:					
Taxes	\$	7,063	34,722	35	1,851
Licenses, permits and franchises			94		161
Fines, forfeitures and penalties	466				
Use of money and property	171	37	32	113	52
Aid from other governmental agencies	10,188	773	651		741
Charges for current services	3,075	153	1,390	1,557	484
Other revenues	217	70	124	473	(88)
	<u>14,117</u>	<u>8,096</u>	<u>37,013</u>	<u>2,178</u>	<u>3,201</u>
Total revenues	14,117	8,096	37,013	2,178	3,201
EXPENDITURES:					
Current:					
General government		56			
Public protection			33,937		1,284
Health and sanitation				1,024	
Public assistance					
Education		7,601			208
Public ways and facilities	14,459				954
Recreation and culture					360
	<u>14,459</u>	<u>7,657</u>	<u>33,937</u>	<u>1,024</u>	<u>2,806</u>
Total expenditures	14,459	7,657	33,937	1,024	2,806
Revenues over (under) expenditures	(342)	439	3,076	1,154	395
Adjustment to fund balance					
Residual equity transfer (see Note 11)					(141)
Fund balances beginning of year	2,804	351	7,794	1,670	1,963
Fund balances at end of year	\$ <u>2,462</u>	<u>790</u>	<u>10,870</u>	<u>2,824</u>	<u>2,217</u>

Flood Control	Police Services	Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Totals	
					1988	1987
3,261	2,163			152	49,247	44,303
4,151				84	4,490	1,980
		1,597		52	2,115	1,772
205	64	166		131	971	1,120
3,378	5			42	15,778	18,224
50	1	1,819	881	264	9,674	5,773
101	24				921	466
<u>11,146</u>	<u>2,257</u>	<u>3,582</u>	<u>881</u>	<u>725</u>	<u>83,196</u>	<u>73,638</u>
11,572	2,188	1,930	1,018	55	2,041	2,190
				195	50,194	43,996
					1,024	1,156
				83	83	1,088
					7,809	7,403
				10	15,423	15,012
					360	685
<u>11,572</u>	<u>2,188</u>	<u>1,930</u>	<u>1,018</u>	<u>343</u>	<u>76,934</u>	<u>71,530</u>
(426)	69	1,652	(137)	382	6,262	2,108
6,511	534	1,297	481	344	203	
				2,115	25,520	23,173
<u>6,085</u>	<u>603</u>	<u>2,949</u>	<u>344</u>	<u>2,841</u>	<u>31,985</u>	<u>25,520</u>

COUNTY OF CONTRA COSTA
ROAD SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

	1987-88			
	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
REVENUES:				
Fines, forfeitures and penalties \$	400	466	66	389
Use of money and property	130	171	41	241
Aid from other governmental agencies	12,745	10,188	(2,557)	10,353
Charges for current services	2,692	3,075	383	1,526
Other revenue	567	217	(350)	210
Total revenues	16,534	14,117	(2,417)	12,719
EXPENDITURES:				
Public ways and facilities				
Services and supplies	17,350	13,613	3,737	13,062
Other charges	592	329	263	377
Fixed assets	1,269	517	752	489
Total public ways and facilities	19,211	14,459	4,752	13,928
Total expenditures	19,211	14,459	4,752	13,928
Revenues over (under) expenditures	(2,677)	(342)	2,335	(1,209)
Adjustment to fund balance				239
Fund balance at beginning of year	2,804	2,804		3,774
Fund balance at end of year \$	127	2,462	2,335	2,804

COUNTY OF CONTRA COSTA
 LIBRARY SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1988
 (In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
REVENUES:				
Taxes	\$ 7,011	7,063	52	6,369
Use of money and property	20	37	17	31
Aid from other governmental agencies	749	773	24	728
Charges for current services	110	153	43	109
Other revenue	65	70	5	15
Total revenues	<u>7,955</u>	<u>8,096</u>	<u>141</u>	<u>7,252</u>
EXPENDITURES:				
Current:				
General government				
Fixed assets	139	56	83	30
Total general government	139	56	83	30
Education				
Salaries and benefits	5,165	5,001	164	4,707
Services and supplies	2,726	2,629	97	2,430
Other charges				3
Fixed assets	313	30	283	6
Expenditure transfers	(59)	(59)		(62)
Total education	<u>8,145</u>	<u>7,601</u>	<u>544</u>	<u>7,084</u>
Total expenditures	<u>8,284</u>	<u>7,657</u>	<u>627</u>	<u>7,114</u>
Revenues over (under) expenditures	(329)	439	768	138
Fund balance at beginning of year	351	351		213
Fund balance at end of year	\$ 22	790	768	351

COUNTY OF CONTRA COSTA
FIRE PROTECTION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88				
	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
REVENUES:				
Taxes	\$ 34,851	34,722	(129)	31,243
Licenses, permits and franchises	75	94	19	91
Use of money and property	7	32	25	36
Aid from other governmental agencies	57	651	594	484
Charges for current services	1,356	1,390	34	1,091
Other revenue	62	124	62	53
Total revenues	36,408	37,013	605	32,998
EXPENDITURES:				
Public protection				
Salaries and benefits	28,420	27,547	873	24,986
Services and supplies	8,281	4,734	3,547	4,678
Other charges	63	49	14	54
Fixed assets	6,452	1,607	4,845	685
Reserves	288		288	
Total public protection	43,504	33,937	9,567	30,403
Total expenditures	43,504	33,937	9,567	30,403
Revenues over (under) expenditures	(7,096)	3,076	10,172	2,595
Fund balance at beginning of year	7,794	7,794		5,199
Fund balance at end of year	\$ 698	10,870	10,172	7,794

COUNTY OF CONTRA COSTA
 SANITATION SPECIAL REVENUE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1988
 (In Thousands)

1987-88				
	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
REVENUES:				
Taxes	\$	35	35	35
Use of money and property	81	113	32	83
Aid from other governmental agencies				(1)
Charges for current services	1,145	1,557	412	1,184
Other revenue		473	473	13
Total revenues	1,226	2,178	952	1,314
EXPENDITURES:				
Health and sanitation				
Services and supplies	865	862	3	825
Other charges	159	150	9	234
Fixed assets	1,868	12	1,856	97
Reserves	89		89	
Total health and sanitation	2,981	1,024	1,957	1,156
Total expenditures	2,981	1,024	1,957	1,156
Revenues over (under) expenditures	(1,755)	1,154	2,909	158
Fund balance at beginning of year	1,670	1,670		1,512
Fund balance at end of year	\$ (85)	2,824	2,909	1,670

COUNTY OF CONTRA COSTA
SERVICE AREA SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
REVENUES:				
Taxes	\$ 1,696	1,851	155	1,884
Licenses, permits and franchises	26	161	135	81
Use of money and property	24	52	28	48
Aid from other governmental agencies	1,107	741	(366)	987
Charges for current services	449	484	35	768
Other revenue	59	(88)	(147)	50
Total revenues	3,361	3,201	(160)	3,111
EXPENDITURES:				
Public protection				
Services and supplies	2,096	1,234	862	1,016
Other charges	92	50	42	117
Reserves	146		146	
Total public protection	2,334	1,284	1,050	1,133
Education				
Other charges	208	208		319
Fixed assets	3		3	
Total education	211	208	3	319
Public ways and facilities				
Services and supplies	504	329	175	495
Other charges	391	533	(142)	325
Fixed assets	782	92	690	144
Reserves	93		93	
Total public ways and facilities	1,770	954	816	1,064

COUNTY OF CONTRA COSTA
 SERVICE AREA SPECIAL REVENUE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1988
 (In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
Recreation and culture				
Salaries and benefits				
Services and supplies	42	23	19	32
Other charges	349	334	15	80
Fixed assets	469	3	466	573
Reserves	24		24	
	<u>884</u>	<u>360</u>	<u>524</u>	<u>685</u>
Total recreation and culture				
	<u>5,199</u>	<u>2,806</u>	<u>2,393</u>	<u>3,201</u>
Total expenditures				
	<u>5,199</u>	<u>2,806</u>	<u>2,393</u>	<u>3,201</u>
Revenues over (under) expenditures	(1,838)	395	2,233	(190)
Residual equity transfer	(141)	(141)		
Fund balance at beginning of year	1,963	1,963		2,153
Fund balance at end of year	\$ (16)	2,217	2,233	1,963

COUNTY OF CONTRA COSTA
FLOOD CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88				
	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
REVENUES:				
Taxes	\$ 3,281	3,261	(20)	2,797
Licenses, permits and franchises	4,810	4,151	(659)	1,717
Use of money and property	216	205	(11)	209
Aid from other governmental agencies	4,129	3,378	(751)	5,214
Charges for current services		50	50	88
Other revenue	1,444	101	(1,343)	115
Total revenues	13,880	11,146	(2,734)	10,140
EXPENDITURES:				
Public protection				
Salaries and benefits	7	1	6	5
Services and supplies	12,466	6,319	6,147	6,052
Other charges	7,570	5,152	2,418	3,335
Fixed assets	258	100	158	192
Reserves	544		544	
Total public protection	20,845	11,572	9,273	9,584
Total expenditures	20,845	11,572	9,273	9,584
Revenues over (under) expenditures	(6,965)	(426)	6,539	556
Fund balance at beginning of year	6,511	6,511		5,955
Fund balance at end of year	\$ (454)	6,085	6,539	6,511

COUNTY OF CONTRA COSTA
POLICE SERVICES SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

		Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
REVENUES:					
Taxes	\$	2,164	2,163	(1)	2,024
Use of money and property		45	64	19	46
Aid from other governmental agencies		5	5		7
Charges for current services		9	1	(8)	1
Other revenue		18	24	6	
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues		2,241	2,257	16	2,078
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES:					
Public protection					
Salaries and benefits		17	17		16
Services and supplies		2,187	2,145	42	1,944
Other charges					1
Fixed assets		31	26	5	
Reserves		85		85	
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total public protection		2,320	2,188	132	1,961
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures		2,320	2,188	132	1,961
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues over (under) expenditures		(79)	69	148	117
Fund balance at beginning of year		534	534		417
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balance at end of year	\$	455	603	148	534
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

COUNTY OF CONTRA COSTA
 COURTS AND CRIMINAL JUSTICE SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1988
 (In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
REVENUES:				
Fines, forfeitures and penalties \$	1,400	1,597	197	1,350
Use of money and property	79	166	87	114
Charges current service	1,107	1,819	712	
Total revenues	2,586	3,582	996	1,464
EXPENDITURES:				
General government				
Services and Supplies				27
Fixed assets	3,942	1,930	2,012	2,098
Total general government	3,942	1,930	2,012	2,125
Total expenditures	3,942	1,930	2,012	2,125
Revenues over (under) expenditures	(1,356)	1,652	3,008	(661)
Fund balance at beginning of year	1,297	1,297		1,958
Fund balance at end of year \$	(59)	2,949	3,008	1,297

COUNTY OF CONTRA COSTA
 RECORDER/CLERK MODERNIZATION SPECIAL REVENUE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1988
 (In Thousands)

1987-88

		Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
REVENUES:					
Charges for services	\$	577	881	304	893
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues		577	881	304	893
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES:					
Public Protection					
Salaries and benefits		208	204	4	183
Services and supplies		230	226	4	156
Other charges		188	188		188
Fixed assets		426	400	26	232
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total public protection		1,052	1,018	34	759
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures		1,052	1,018	34	759
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues over (under) expenditures		(475)	(137)	338	134
Fund balance at beginning of year		481	481		347
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balance at end of year	\$	6	344	338	481
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

COUNTY OF CONTRA COSTA
OTHER SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88				
	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
REVENUES:				
Taxes	\$ 146	152	6	139
Licenses, permits and franchises	84	84		120
Fines, forfeitures and penalties	23	52	29	33
Use of money and property	1	131	130	312
Aid from other governmental agencies	51	42	(9)	1,052
Charges for current services	65	264	199	113
Other revenue	60		(60)	
Total revenues	430	725	295	1,769
EXPENDITURES:				
General government				
Survey Monument Preservation Fund				
Services and supplies	243	20	223	14
Sans Crainte Drainage Fund				
Services and supplies	141	35	106	20
Total general government	384	55	329	34
Public protection				
Fish and Game Fund				
Services and supplies	8	8		7
Fixed assets	20	6	14	17
Criminalistics Laboratory Fund				
Services and supplies	2		2	5
Fixed Assets	7		7	9
Contra Costa Water Fund				
Services and supplies	197	181	16	119
Total public protection	234	195	39	157

COUNTY OF CONTRA COSTA
 OTHER SPECIAL REVENUE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1988
 (In Thousands)

	1987-88			1986-87
	Budget	Actual	Variance- Favorable (Unfavorable)	Actual
Public assistance				
Domestic Violence Fund				
Services and supplies	83	83		78
Revenue Sharing Fund				
Other charges				1,010
Total public assistance	83	83		1,088
Public ways and facilities				
Transit Planning Fund				
Services and supplies	50	10	40	14
Other charges				6
Total public ways and facilities	50	10	40	20
Total expenditures	751	343	408	1,299
Revenues over (under) expenditures	(321)	382	703	470
Residual equity transfer	344	344		
Fund balance at beginning of year	2,115	2,115		1,645
Fund balance at end of year	\$ 2,138	2,841	703	2,115



DEBT SERVICE FUNDS

SANITATION

To accumulate monies for payment of \$4,760,000 in serial bonds, 3.875 to 11.75 percent, \$231,000-\$1,066,000 annual installments, with the last installment due in 2002. Financing is provided by specific property tax levies and user charges.

RECREATION AND PARK

To accumulate monies for payment of \$6,750,000 in serial bonds, 8.0 to 7.5 percent, \$135,000-\$540,000 annual installments, with the last installment due in 2004. Financing is provided by specific property levies.

OTHER

To accumulate monies for payment of \$600,000 in serial bonds. \$400,000 of the bonds were issued for fire protection purposes, 4.5 to 4.6 percent, \$30,000-35,000 annual installments, the final payment due in 1989. \$200,000 of the bonds were issued for storm drainage purposes, 4.0 to 4.25 percent, \$5,000 annual installments, with the last installment due in 2005. Financing is provided by specific property tax levies.

PUBLIC FACILITIES CORPORATIONS

Two non-profit corporations assist the County in financing various public buildings and facilities by issuing revenue bonds and Certificates of Participation serviced by rental paid by the County.

COUNTY OF CONTRA COSTA
DEBT SERVICE FUND
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1988
(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Other Special Revenue Bonds	General Fund	Totals	
					1988	1987
<u>Assets</u>						
Cash and investments	\$ 428	14	2	21,251	21,695	21,177
Accounts receivable and accrued revenue	21	21	2		44	29
Total assets	\$ 449	35	4	21,253	21,739	21,206
<u>Liabilities and Fund Equity</u>						
<u>Liabilities:</u>						
Accounts payable and accrued liabilities				2,004	1,703	900
Total liabilities				2,004	1,703	900
<u>Fund Equity:</u>						
Fund Balance:						
Unreserved:						
Undesignated	449	35	4	21,253	21,739	21,196
Total fund equity	449	35	4	21,253	21,739	21,196
Total liabilities and fund equity	\$ 449	35	4	21,253	21,739	21,206

COUNTY OF CONTRA COSTA
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1988
(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Other Special Revenue Bonds	Public Facilities	Totals	
					1988	1987
REVENUES:						
Taxes	\$ 308	557	41		906	871
Use of money and property	33			5,987	6,020	4,648
Aid from other governmental agencies		16	1		17	19
Charges for current services						221
Total revenues	341	573	42	5,987	6,943	5,759
EXPENDITURES:						
Debt Service:						
Principal	245	155	35	1,690	2,125	1,515
Interest	300	422	7	5,608	6,337	4,964
Capital Outlay				10,469	10,469	7,946
Total expenditures	545	577	42	17,767	18,931	14,425
Revenues over (under) expenditures	(204)	(4)		(11,780)	(11,988)	(8,666)
Other financing sources (uses):						
Operating transfers out				(6,736)	(6,736)	
Proceeds from issuance of debt				8,000	8,000	18,030
Total other financing sources (uses)				1,264	1,264	18,030
Revenues and other financing sources over (under) expenditures	(204)	(4)		(10,516)	(10,724)	9,364
Residual equity transfer	(352)				(352)	
Fund balances at beginning of year	999	33	4	34,254	35,290	25,926
Fund balances at end of year	\$ 443	29	4	23,738	24,214	35,290

COUNTY OF CONTRA COSTA
 SANITATION DEBT SERVICE
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1988
 (In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
REVENUES:				
Taxes	\$ 281	308	27	282
Use of money and property	11	33	22	53
Charges for current services				221
Total revenues	292	341	49	556
EXPENDITURES:				
Debt Service:				
Principal	245	245		225
Interest	308	300	8	315
Total expenditures	553	545	8	540
Revenues over (under) expenditures	(261)	(204)	57	16
Residual equity transfer	(352)	(352)		
Fund balance at beginning of year	999	999		983
Fund balance at end of year	\$ 386	443	57	999

COUNTY OF CONTRA COSTA
RECREATION AND PARK DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88

	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
REVENUES:				
Taxes	\$ 546	557	11	547
Aid from other governmental agencies		16	16	18
Total revenues	546	573	27	565
EXPENDITURES:				
Debt Service:				
Principal	155	155		145
Interest	424	422	2	432
Total expenditures	579	577	2	577
Revenues over (under) expenditures	(33)	(4)	29	(12)
Fund balance at beginning of year	33	33		45
Fund balance at end of year	\$	29	29	33

COUNTY OF CONTRA COSTA
 OTHER SPECIAL REVENUE DEBT SERVICE
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1988
 (In Thousands)

1987-88				
	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
REVENUES:				
Taxes	\$ 39	41	2	33
Aid from other governmental agencies		1	1	1
Total revenues	39	42	3	34
EXPENDITURES:				
Debt Service:				
Principal	35	35		30
Interest	7	7		5
Total expenditures	42	42		35
Revenues over (under) expenditures	(3)		3	(1)
Fund balance at beginning of year	4	4		5
Fund balance at end of year	\$ 1	4	3	4

C A P I T A L P R O J E C T S F U N D SREDEVELOPMENT AGENCY FUND

The redevelopment agency was formed for the acquisition of real property and construction of improvements thereon in the County's unincorporated areas for the purpose of removing or preventing blight.

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1988
(With comparative totals for June 30, 1987)
(In Thousands)

	Redevelopment Agency	Totals 1988	1987
<u>Assets</u>			
Cash and investments	\$ 6,122	6,122	3,336
Accounts receivable and accrued revenue	7	7	13
Due from other funds	41	41	15
Prepaid expenses and deposits	181	181	589
	<u>6,351</u>	<u>6,351</u>	<u>3,953</u>
Total assets			
	<u>6,351</u>	<u>6,351</u>	<u>3,953</u>
<u>Liabilities and Fund Equity</u>			
<u>Liabilities:</u>			
Accounts payable and accrued liabilities	629	629	716
Due to other funds	139	139	62
Advances from other funds	1,604	1,604	1,161
	<u>2,372</u>	<u>2,372</u>	<u>1,939</u>
Total liabilities			
	<u>2,372</u>	<u>2,372</u>	<u>1,939</u>
<u>Fund Equity:</u>			
Fund balance:			
Reserved for:			
Encumbrances	106	106	1,877
Prepaid expenses and deposits	181	181	589
Unreserved:			
Undesignated	3,692	3,692	(452)
	<u>3,979</u>	<u>3,979</u>	<u>2,014</u>
Total fund equity			
	<u>3,979</u>	<u>3,979</u>	<u>2,014</u>
Total liabilities and fund equity			
	<u>6,351</u>	<u>6,351</u>	<u>3,953</u>

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1988
(With comparative totals for June 30, 1987)
(In Thousands)

	Redevelopment Agency	Totals 1988	1987
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Taxes	\$ 741	741	389
Use of money and property	381	381	245
Aid from other governmental agencies	96	96	2,359
Charges for current services	1,613	1,613	873
Other revenues	830	830	2,734
	<u> </u>	<u> </u>	<u> </u>
Total revenues	3,661	3,661	6,600
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Capital outlay	5,696	5,696	6,168
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	5,696	5,696	6,168
	<u> </u>	<u> </u>	<u> </u>
Revenues over (under) expenditures	(2,035)	(2,035)	432
Other financing sources (uses):			
Proceeds from issuance of debt	7,500	7,500	
Retirement of Debt	(3,500)	(3,500)	
	<u> </u>	<u> </u>	<u> </u>
Total other financing sources (uses)	4,000	4,000	
Revenues and other financing sources over (under) expenditures	1,965	1,965	432
Fund balances at beginning of year	2,014	2,014	1,582
	<u> </u>	<u> </u>	<u> </u>
Fund balances at end of year	\$ 3,979	3,979	2,014
	<u> </u>	<u> </u>	<u> </u>

COUNTY OF CONTRA COSTA
REDEVELOPMENT AGENCY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1988
(In Thousands)

1987-88				
	Budget	Actual	Variance- Favorable (Unfavorable)	1986-87 Actual
REVENUES:				
Taxes	\$ 600	741	141	38
Use of money and property	182	381	199	24
Aid from other governmental agencies	5,291	96	(5,195)	2,35
Charges for current services	1,536	1,613	77	81
Other revenue	1,120	830	(290)	2,73
Total revenues	8,729	3,661	(5,068)	6,60
EXPENDITURES:				
Capital outlay				
Salaries and benefits	6	8	(2)	
Services and supplies	3,717	3,527	190	4,9
Other charges	5,769	2,161	3,608	1,02
Fixed assets	1,100		1,100	20
Total capital outlay	10,592	5,696	4,896	6,1
Total expenditures	10,592	5,696	4,896	6,1
Revenues over (under) expenditures	(1,863)	(2,035)	(172)	43
Other financing sources (uses):				
Proceeds from issuance of debt	7,500	7,500		
Retirement of debt	(3,500)	(3,500)		
Revenues and other financing sources sources over (under) expenditures	2,137	1,965	(172)	43
Fund balance at beginning of year	2,014	2,014		1,58
Fund balance at end of year	\$ 4,151	3,979	(172)	2,01

ENTERPRISE FUNDS

AIRPORT FUND

This fund was established to provide for operations and maintenance of Buchanan Field aviation facilities. Revenues include receipts under rental and lease agreements involving County airport facilities, and state and federal aid.

COUNTY HOSPITAL FUND

This fund was established to account for operations of the County Hospital, outpatient clinics, and other facilities involved in providing health services to County residents. Revenues are principally subsidies from the General Fund, fees for patient services, and payments from federal and state programs such as Medicare, Medi-Cal, Short-Doyle, etc.

HEALTH MAINTENANCE ORGANIZATION FUND

This fund accounts for operations of the County's prepaid health plans. Revenues are primarily capitation payments by Medicare and Medi-Cal and premiums paid by private citizens. The bulk of medical services required by the plans are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department.

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1988
(With comparative totals for June 30, 1987)
(In Thousands)

	Airport	County Hospital	Health Maintenance Organization	Totals 1988	1987
<u>Assets</u>					
Cash and investments	\$ 101	9,834	1,084	11,019	7,293
Accounts receivable and accrued revenue	700	2,414	(260)	2,854	1,478
Due from other funds	33	5,555	2,687	8,275	5,344
Inventories		440		440	391
Prepaid expenses and deposits		9		9	10
Fixed assets, net	6,319	8,980	86	15,385	13,161
 Total assets	 \$ 7,153	 27,232	 3,597	 37,982	 27,677
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 <u>Liabilities and Fund Equity</u>					
 <u>Liabilities:</u>					
Accounts payable and accrued liabilities	446	8,168	1,303	9,917	5,805
Employee benefits payable	33	1,977	60	2,070	1,849
Due to other funds	214	6,296	2,150	8,660	7,485
Capital lease obligations		1,773	6	1,779	1,260
 Total liabilities	 693	 18,214	 3,519	 22,426	 16,399
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 <u>Fund Equity:</u>					
Contributed capital	2,467	7,292	10	9,769	9,774
Retained earnings (deficit)	3,993	1,726	68	5,787	1,504
 Total fund equity	 6,460	 9,018	 78	 15,556	 11,278
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 Total liabilities and fund equity	 \$ 7,153	 27,232	 3,597	 37,982	 27,677
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1988
(With comparative totals for June 30, 1987)
(In Thousands)

	Airport	County Hospital	Health Maintenance Organization	Totals	
				1988	1987
Operating revenues:					
Charges for current services \$	2,772	48,636	20,010	71,418	61,699
Total operating revenues	2,772	48,636	20,010	71,418	61,699
Operating expenses:					
Salaries and employee benefits	555	43,582	1,506	45,643	41,241
Services and supplies	699	20,099	20,686	41,484	37,203
Depreciation	244	1,110	15	1,369	1,217
Total operating expenses	1,498	64,791	22,207	88,496	79,661
Operating income (loss)	1,274	(16,155)	(2,197)	(17,078)	(17,962)
Non-operating revenues - net					(186)
Operating subsidy from General Fund		19,109	2,214	21,323	19,898
Operating transfers in					49
Operating transfers out					(49)
Increase (decrease) in retained earnings	1,274	2,954	17	4,245	1,750
Adjustment to Lease Purchase		37	1	38	(137)
Retained earnings (deficit) at beginning of year	2,719	(1,265)	50	1,504	(109)
Retained earnings (deficit) at end of year \$	3,993	1,726	68	5,787	1,504

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1988
(In Thousands)

		Airport	County Hospital	Health Maintenance Organization	Totals
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Funds provided (used) by operations:					
Net income	\$	1,274	2,954	17	4,245
Items not requiring (providing) the the use of funds:					
Depreciation		244	1,110	15	1,369
Transfer of assets		(5)			(5)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds provided by operations		1,513	4,064	32	5,609
Increase in accounts payable and accrued liabilities		128	2,774	1,210	4,112
Increase in employee benefits payable		2	209	10	221
Increase in amounts due to other funds		141	321	713	1,175
Increase in capital lease obligations			513	6	519
Decrease in accounts receivable and accrued revenue				498	498
Decrease in prepaid expenses and deposits			1		1
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds provided		1,784	7,882	2,469	12,135
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Funds used for:					
Increase in inventories			49		49
Increase in accounts receivable and accrued revenue		172	1,702		1,874
Increase in fixed assets, net		1,283	2,260	50	3,593
Increase in amounts due from other funds		20	1,246	1,665	2,931
Adjustment to Lease Purchase			(37)	(1)	(38)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds used		1,475	5,220	1,714	8,409
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net increase (decrease) in cash and investments		309	2,662	755	3,726
Cash and investments at beginning of year		(208)	7,172	329	7,293
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Cash and investments at end of year	\$	101	9,834	1,084	11,019
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

INTERNAL SERVICE FUNDS

SELF INSURANCE FUNDS

These funds are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

- Employee Dental Insurance
- Long Term Disability Insurance (Management Employees)
- Workers Compensation Insurance
- Automotive Liability Insurance
- Public (General) Liability Insurance
- State Unemployment Insurance
- Medical Liability Insurance
- Special District Property Insurance

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1988
(With comparative totals for June 30, 1987)
(In Thousands)

		Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
<u>Assets</u>						
Cash and investments	\$	400	1,046	1,466	11,221	3,592
Accounts receivable and accrued revenue		4	3	51	116	34
Due from other funds		201	376		485	60
Prepaid expenses and deposits		50				
Total assets	\$	<u>655</u>	<u>1,425</u>	<u>1,517</u>	<u>11,822</u>	<u>3,686</u>
<u>Liabilities and Fund Equity</u>						
<u>Liabilities:</u>						
Accounts payable and accrued liabilities		576	516	572	11,521	1,897
Due to other funds		32	73	2	670	43
Total liabilities		<u>608</u>	<u>589</u>	<u>574</u>	<u>12,191</u>	<u>1,940</u>
<u>Fund Equity:</u>						
Retained earnings		47	836	943	(369)	1,746
Total fund equity		<u>47</u>	<u>836</u>	<u>943</u>	<u>(369)</u>	<u>1,746</u>
Total liabilities and fund equity	\$	<u>655</u>	<u>1,425</u>	<u>1,517</u>	<u>11,822</u>	<u>3,686</u>

Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals	
					1988	1987
2,535	5,068	1,766	3,700	775	31,569	27,214
21	51	43	42	14	379	381
17	2,118		900		4,157	1,329
					50	50
<u>2,573</u>	<u>7,237</u>	<u>1,809</u>	<u>4,642</u>	<u>789</u>	<u>36,155</u>	<u>28,974</u>
268	7,537	1,338	3,525	133	27,883	19,823
2,018	181	4	19	1	3,043	614
<u>2,286</u>	<u>7,718</u>	<u>1,342</u>	<u>3,544</u>	<u>134</u>	<u>30,926</u>	<u>20,437</u>
287	(481)	467	1,098	655	5,229	8,537
<u>287</u>	<u>(481)</u>	<u>467</u>	<u>1,098</u>	<u>655</u>	<u>5,229</u>	<u>8,537</u>
<u>2,573</u>	<u>7,237</u>	<u>1,809</u>	<u>4,642</u>	<u>789</u>	<u>36,155</u>	<u>28,974</u>

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1988
(With comparative totals for June 30, 1987)
(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
Operating revenues:					
Use of money and property	\$ 18	6	99	805	222
Charges for current services	2,547	2,330	341	5,844	874
Total operating revenues	2,565	2,336	440	6,649	1,096
Operating expenses:					
Salaries and employee benefits			239		
Services and supplies	238	412	14	969	149
Benefit and claim payments	2,370	1,172	(14)	6,155	896
Total operating expenses	2,608	1,584	239	7,124	1,045
Operating income (loss)	(43)	752	201	(475)	51
Operating transfers in					
Operating transfers out					
Net Income (loss)	(43)	752	201	(475)	51
Retained earnings at beginning of year	90	84	742	106	1,695
Retained earnings at end of year	47	836	943	(369)	1,746

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1988
(With comparative totals for June 30, 1987)
(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
Funds provided (used) by operations - net income (loss) \$	(43)	752	201	(475)	51
Increase in accounts payable and accrued liabilities	216	516	1	2,990	303
Increase in amounts due to other funds	15	57		282	
Decrease in accounts receivable and accrued revenue					4
Decrease in amounts due from other funds					
Total funds provided	188	1,325	202	2,797	358
Funds used for:					
Increase in accounts receivable and accrued revenue		3	11	16	
Increase in amounts due from other funds	201	376		115	2
Decrease in accounts payable and accrued liabilities					
Decrease in amounts due to other funds					28
Total funds used	201	379	11	131	30
Increase (decrease) in cash and investments	(13)	946	191	2,666	328
Cash and investments at beginning of year	413	100	1,275	8,555	3,264
Cash and investments at end of year \$	400	1,046	1,466	11,221	3,592

Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals	
					1988	1987
(2,668)	659	(2,346)	461	100	(3,308)	663
20	3,085	812	118		8,061	2,261
2,003	110				2,467	342
15		71			90	60
						492
<u>(630)</u>	<u>3,854</u>	<u>(1,463)</u>	<u>579</u>	<u>100</u>	<u>7,310</u>	<u>3,818</u>
	33		11	14	88	29
17	2,117				2,828	954
				1	1	950
		1	7	2	38	6
<u>17</u>	<u>2,150</u>	<u>1</u>	<u>18</u>	<u>17</u>	<u>2,955</u>	<u>1,939</u>
(647)	1,704	(1,464)	561	83	4,355	1,879
3,182	3,364	3,230	3,139	692	27,214	25,335
<u>2,535</u>	<u>5,068</u>	<u>1,766</u>	<u>3,700</u>	<u>775</u>	<u>31,569</u>	<u>27,214</u>



FIDUCIARY FUNDSPENSION TRUST FUNDEMPLOYEES RETIREMENT SYSTEM FUND

This fund is under the control of the Board of Retirement. The fund accumulates contributions from the County, contributions for employees, and earnings from the fund's investments. Disbursements are made from the fund for retirements, disability and death benefits, refunds and administrative costs. This fund includes all assets of the retirement system.

AGENCY FUNDSTAX LOSSES RESERVE FUND

This fund was established as a reserve for all delinquent secured taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax-deeded property.

UNAPPORTIONED TAXES FUND

This fund accounts for unsecured taxes receivable, delinquent secured taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment.

SCHOOL AND SPECIAL DISTRICTS FUNDS

These funds account for monies belonging to districts and agencies which use the County Treasury as their depository. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities.

OTHER AGENCY FUNDS

These funds account for assets held by the County as an agent for individuals, private organizations, or other governmental units. These funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds, and flow through funds for federal and state projects.

COUNTY OF CONTRA COSTA
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
YEAR ENDED JUNE 30, 1988
(With comparative totals for June 30, 1987)
(In Thousands)

		Pension Trust Fund	Agency Funds					
		Employee Retirement System	Tax Losses Reserve	Unap- portioned Taxes	Schools and Special Districts	Other Agency	Totals 1988	1987
Assets								
Cash and investments	\$	587,896	16,687	(13,450)	268,090	90,065	949,288	880,507
Accounts receivable and accrued revenue		6,883		10,232		7,396	24,511	70,787
Due from other funds		2,603	1,743	756	10,598	3,086	18,786	11,861
Inventories						32	32	37
Prepaid expenses and deposits		5					5	474
Advances to other funds					875		875	782
Taxes receivable				67,314			67,314	27,021
Total assets	\$	597,387	18,430	64,852	279,563	100,579	1,060,811	991,469
Liabilities and Fund Equity								
Liabilities:								
Warrants outstanding		41			41,147	16,925	58,113	43,909
Accounts payable and accrued liabilities		5,823		10,191		(11)	16,003	42,972
Employee benefits payable		20					20	15
Due to other funds		1,681		5,096	10,489	17,078	34,344	19,490
Unapportioned taxes				49,565			49,565	45,656
Due to other districts and agencies			18,430		227,927	66,587	312,944	302,163
Total liabilities		7,565	18,430	64,852	279,563	100,579	470,989	454,205
Fund Equity								
Fund balance:								
Reserved for employees retirement benefits		589,822					589,822	537,264
Total fund equity		589,822					589,822	537,264
Total Liabilities and fund equity	\$	597,387	18,430	64,852	279,563	100,579	1,060,811	991,469

COUNTY OF CONTRA COSTA
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED JUNE 30, 1988
 (In thousands)

	Balance June 30, 1987	Additions	Deductions	Balance June 30, 1988
<u>Tax Losses Reserve</u>				
<u>Assets</u>				
Cash and investments	\$ 15,856	5,238	4,407	16,687
Accounts receivable and accrued revenue	14		14	
Due from other funds	1,575	1,743	1,575	1,743
	<u>\$ 17,445</u>	<u>6,981</u>	<u>5,996</u>	<u>18,430</u>
<u>Liabilities</u>				
Accounts payable and accrued liabilities	52		52	
Due to other funds				
Due to other districts and agencies	17,393	5,390	4,353	18,430
	<u>\$ 17,445</u>	<u>5,390</u>	<u>4,405</u>	<u>18,430</u>
<u>Unapportioned Taxes</u>				
<u>Assets</u>				
Cash and investments	(16,022)	549,210	546,638	(13,450)
Accounts receivable and accrued revenue	56,231	10,667	56,666	10,232
Due from other funds	1,052	1,030	1,326	756
Unsecured taxes receivable	27,021	1,073,924	1,033,631	67,314
	<u>\$ 68,282</u>	<u>1,634,831</u>	<u>1,638,261</u>	<u>64,852</u>
<u>Liabilities</u>				
Accounts payable and accrued liabilities	18,671	10,221	18,701	10,191
Due to other funds	3,955	5,369	4,228	5,096
Unapportioned taxes	45,656	905,301	901,392	49,565
	<u>\$ 68,282</u>	<u>920,891</u>	<u>924,321</u>	<u>64,852</u>

CONTINUED

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 1988
(In thousands)

	Balance June 30, 1987	Additions	Deductions	Balance June 30, 1988
<u>School and Special Districts</u>				
<u>Assets</u>				
Cash and investments	256,834	3,435,596	3,424,340	268,090
Due from other funds	4,327	11,286	5,015	10,598
Advances to other funds	782	93		875
	<u>261,943</u>	<u>3,446,975</u>	<u>3,429,355</u>	<u>279,563</u>
\$	<u>261,943</u>	<u>3,446,975</u>	<u>3,429,355</u>	<u>279,563</u>
<u>Liabilities</u>				
Warrants outstanding	34,540	874,691	868,084	41,147
Due to other funds	4,715	11,181	5,407	10,489
Due to other agencies and districts	222,688	1,467,850	1,462,611	227,927
	<u>261,943</u>	<u>2,353,722</u>	<u>2,336,102</u>	<u>279,563</u>
\$	<u>261,943</u>	<u>2,353,722</u>	<u>2,336,102</u>	<u>279,563</u>
<u>Other Agency</u>				
<u>Assets</u>				
Cash and investments	\$ 72,154	1,118,859	1,100,948	90,065
Accounts receivable and accrued revenue	8,294	5,468	6,366	7,396
Due from other funds	2,322	6,294	5,530	3,086
Inventories	37	70	75	32
	<u>82,807</u>	<u>1,130,691</u>	<u>1,112,919</u>	<u>100,579</u>
\$	<u>82,807</u>	<u>1,130,691</u>	<u>1,112,919</u>	<u>100,579</u>
<u>Liabilities</u>				
Warrants outstanding	9,332	764,818	757,225	16,925
Accounts payable and accrued liabilities	1,162	144,471	145,644	(11)
Due to other funds	10,231	20,287	13,440	17,078
Due to other agencies and districts	62,082	220,196	215,691	66,587
	<u>82,807</u>	<u>1,149,772</u>	<u>1,132,000</u>	<u>100,579</u>
\$	<u>82,807</u>	<u>1,149,772</u>	<u>1,132,000</u>	<u>100,579</u>

CONTINUED

COUNTY OF CONTRA COSTA
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED JUNE 30, 1988
 (In thousands)

	Balance June 30, 1987	Additions	Deductions	Balance June 30, 1988
<u>Totals - Agency Funds</u>				
<u>Assets</u>				
Cash and investments	\$ 328,822	5,108,903	5,076,333	361,392
Accounts receivable and accrued revenue	64,539	16,135	63,046	17,628
Due from other funds	9,276	20,353	13,446	16,183
Inventories	37	70	75	32
Prepaid expenses and deposits				
Advances to other funds	782	93		875
Unsecured taxes receivable	27,021	1,073,924	1,033,631	67,314
	<u>\$ 430,477</u>	<u>6,219,478</u>	<u>6,186,531</u>	<u>463,424</u>
<u>Liabilities</u>				
Warrants outstanding	43,872	1,639,509	1,625,309	58,072
Accounts payable and accrued liabilities	19,885	154,692	164,397	10,180
Due to other funds	18,901	36,837	23,075	32,663
Unapportioned taxes	45,656	905,301	901,392	49,565
Due to other agencies and districts	302,163	1,693,436	1,682,655	312,944
	<u>\$ 430,477</u>	<u>4,429,775</u>	<u>4,396,828</u>	<u>463,424</u>



GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations or accounted for in Trust Funds.

COUNTY OF CONTRA COSTA
 SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE
 YEAR ENDED JUNE 30, 1988
 (In Thousands)

General Fixed Assets:

Land	20,349
Buildings and Improvements	99,667
Buildings and Improvements-Lease Purchases	67,284
Equipment	42,648
Equipment-Lease Purchase	7,057
Total General Fixed Assets	237,005

Investments in General Fixed Assets from:

General Obligation Bonds	1,511
Federal Grants	4,289
State Grants	11,610
General Fund	156,029
Special Revenue Funds	63,476
Gifts	90
Total Investment in General Fixed Assets	237,005

COUNTY OF CONTRA COSTA
 SCHEDULE OF FIXED ASSETS - BY FUNCTION AND ACTIVITY
 YEAR ENDED JUNE 30, 1988
 (In Thousands)

FUNCTION AND ACTIVITY	TOTAL	LAND	BUILDINGS & IMPROVEMENTS		EQUIPMENT	EQUIPMENT LEASE PURCHASE
			BUILDINGS & IMPROVEMENTS	LEASE PURCHASE		
General Government						
Legislative & Administrative \$	346				306	40
Finance	1,167				1,045	122
Counsel	85				85	
Personnel	513				513	
Elections	921				921	
Communications	2,403				1,275	1,128
Property Management	9,649				9,303	346
Plant Aquisition	123,466	15,894	44,631	62,922	7	12
Other General	3,711				1,901	1,810
Total General Government	142,261	15,894	44,631	62,922	15,356	3,458
Public Protection						
Judicial	2,497				1,967	530
Police Protection	3,495	7	617		2,121	750
Detention & Correction	36,344	1,492	30,931	2,582	1,221	118
Fire Protection	24,371	1,396	7,559		14,850	566
Flood Control	534	177	43		314	
Protective Inspection	795				795	
Other Protection	893		38		806	49
Total Public Protection	68,929	3,072	39,188	2,582	22,074	2,013
Health and Sanitation						
Health	751				718	33
Hospital Care	226				225	1
Sanitation	8,591	89	8,471		31	
Total Health and Sanitation	9,568	89	8,471		974	34
Public Assistance						
Assistance Administration	1,366				805	561
Veterans Services	17				17	
Other Assistance	789				794	(5)
Total Public Assistance	2,172				1,616	556
Education						
Library Services	5,740	349	3,230	1,780	351	30
Agricultural Education	8				8	
Total Education	5,748	349	3,230	1,780	359	30
Public Ways and Facilities	4,670	33	1,403		2,268	966
Recreation and Cultural Services	3,657	912	2,744		1	
TOTAL GENERAL FIXED ASSETS \$	237,005	20,349	99,667	67,284	42,648	7,057

COUNTY OF CONTRA COSTA
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
YEAR ENDED JUNE 30, 1988
(In Thousands)

FUNCTION AND ACTIVITY	Balance July 1, 1987	Additions	Deletions	Transfers	Balance June 30, 1988
General Government					
Legislative & Administrative	217	145	45	29	346
Finance	1,198	546	92	(485)	1,167
Counsel	74	30	34	15	85
Personnel	439	78	64	60	513
Elections	877	42	1	3	921
Communications	1,285	1,117	4	5	2,403
Property Management	8,446	1,583	252	(128)	9,649
Plant Aquisition	98,602	31,044	6,178	(2)	123,466
Other General	3,153	1,438	948	68	3,711
Total General Government	114,291	36,023	7,618	(435)	142,261
Public Protection					
Judicial	2,219	421	207	64	2,497
Police Protection	3,208	353	121	55	3,495
Detention & Correction	36,157	156	34	65	36,344
Fire Protection	22,529	2,027	185		24,371
Flood Control	434	277	177		534
Protective Inspection	532	265		(2)	795
Other Protection	851	92	31	(19)	893
Total Public Protection	65,930	3,591	755	163	68,929
Health and Sanitation					
Health	668	97	13	(1)	751
Hospital Care	141	84	12	13	226
Sanitation	8,597	100	106		8,591
Total Health and Sanitation	9,406	281	131	12	9,568
Public Assistance					
Assistance Administration	806	480	22	102	1,366
Veterans Services	7			10	17
Other Assistance	785	35	24	(7)	789
Total Public Assistance	1,598	515	46	105	2,172
Education					
Library Services	5,622	865	757	10	5,740
Agricultural Education	10		2		8
Total Education	5,632	865	759	10	5,748
Public Ways and Facilities	2,881	1,821	177	145	4,670
Recreation and Cultural Services	3,652	5			3,657
TOTAL GENERAL FIXED ASSETS	203,390	43,101	9,486		237,005

STATISTICAL SECTION

COUNTY OF CONTRA COSTA
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(In Thousands)

<u>Fiscal Year ending June 30,</u>	<u>Taxes</u>	<u>Licenses, Permits & Franchises</u>	<u>Fines, Forfeits & Penalties</u>	<u>Use of Money & Property</u>	<u>Aid from Other Governmental Agencies</u>	<u>Charges for Current Services</u>	<u>Other</u>	<u>TOTAL</u>
1979	53,275	2,629	2,210	8,719	136,957	13,532	3,266	220,588
1980	71,935	3,303	2,381	14,368	139,929	15,881	1,513	249,310
1981	83,775	3,036	2,697	16,825	152,993	20,401	1,648	281,375
1982	90,071	2,936	2,957	13,118	149,609	23,249	3,019	284,959
1983	100,541	3,748	3,703	10,526	147,049	27,752	4,685	298,004
1984	108,040	5,424	4,279	11,677	151,089	34,749	2,935	318,193
1985	120,931	5,917	5,153	13,771	180,417	44,186	1,967	372,342
1986	138,492	7,783	5,741	16,491	190,421	48,090	5,643	412,661
1987	160,702	8,873	6,397	19,926	207,555	52,468	7,147	463,068
1988	169,497	10,528	6,685	17,971	212,063	63,298	4,428	484,470

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS
(In Thousands)

Fiscal Year ending June 30,	General Government	Public Protection	Health & Sanitation	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	Total
1979	29,341	68,072	24,160	85,613	5,866	12,335	2,392	227,779
1980	28,013	78,919	23,714	102,319	6,290	14,700	3,066	257,021
1981	23,286	89,866	27,293	115,759	5,506	16,448	4,804	282,962
1982	27,612	99,884	29,979	114,170	5,478	16,518	5,051	298,692
1983	24,470	111,537	29,126	111,561	5,725	16,570	7,052	306,041
1984	25,235	112,242	37,623	114,777	5,942	16,228	7,607	319,654
1985	29,884	132,916	49,914	118,833	6,412	18,711	6,038	362,708
1986	37,097	141,533	56,729	127,400	6,765	18,473	18,487	406,484
1987	55,807	148,070	63,520	141,819	7,504	22,014	25,734	464,468
1988	51,110	162,209	69,804	151,634	7,911	23,751	31,357	497,776

NOTES: Includes all governmental fund types. Includes expenditures and, under Health and Sanitation, operating transfers to the hospital enterprise funds.

COUNTY OF CONTRA COSTA
EMPLOYEE'S RETIREMENT SYSTEM
REVENUES BY SOURCE AND
EXPENSES BY TYPE
LAST TEN FISCAL YEARS
(In Thousands)

Revenues by Source

<u>Calendar Year</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>Investment Income</u>	<u>Total</u>
1978	7,310	15,657	12,509	35,476
1979	6,750	18,622	16,576	41,948
1980	7,740	22,157	18,926	48,823
1981	7,808	24,330	18,640	50,778
1982	7,694	24,426	33,454	65,574
1983	5,807	22,725	42,526	71,058
1984	5,355	18,725	34,963	59,043
1985	5,777	20,733	47,822	74,332
1986	6,011	25,153	66,318	97,482
1987	6,435	25,879	47,930	80,244

Expenses by Type

<u>Calendar Year</u>	<u>Benefits</u>	<u>Administrative Expenses (2)</u>	<u>Refunds</u>	<u>Total</u>
1978	9,919		1,781	11,700
1979	12,011	116	1,546	13,673
1980	14,022	291	1,627	15,940
1981	15,604	400	2,384	18,388
1982	17,707	381	1,296	19,384
1983	20,121	472	502	21,095
1984	23,050	465	1,860	25,375
1985	26,516	463	1,172	28,151
1986	29,975	501	1,358	31,834
1987	33,323	602	1,085	35,010

Notes:

- (1) Employer contributions include contributions paid on behalf of employees as described in Note 20 to the Financial Statements. This subvention program began in 1977.
- (2) Administrative Expenses are included in the County General Fund expenditures prior to July 1, 1979.

COUNTY OF CONTRA COSTA
EMPLOYEE'S RETIREMENT SYSTEM
ANALYSIS OF FUNDING PROGRESS
(In Millions)

1. Going Concern Basis

Calendar Year	Net Assets Available for Benefits	Pension Benefit Obligation	Percentage Funded
1986	\$528.5	\$770.4	68.6%
1987	582.9	837.0	69.6%

2. Unfunded Pension

Calendar Year	Unfunded Pension Benefit Obligation	Annual Covered Payroll	Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll
1986	\$241.9	\$190.7	126.8%
1987	254.1	208.0	122.2%

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit provides one indication of the System's funding status on a going-concern basis. Analysis of this percentage over time indicates whether the System is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the System. Trends in unfunded pension benefit obligations and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the System's progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the System.

Trend information is not available for years prior to 1986.

COUNTY OF CONTRA COSTA
PROPERTY TAX RATE (1)
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

<u>Fiscal Year ending June 30,</u>	<u>County- wide Rate</u>	<u>County Special Districts</u>	<u>Local Special Districts</u>	<u>Agency Districts</u>	<u>Schools</u>	<u>Cities</u>	<u>Total</u>
1979	1.0000	.0051	.0272	.0913	.1078	.0153	1.2467
1980	1.0000	.0049	.0225	.0810	.1034	.0249	1.2367
1981	1.0000	.0050	.0258	.0815	.0910	.0252	1.2285
1982 (2)	1.0000	.0042	.0272	.0703	.0508	.0231	1.1756
1983	1.0000	.0037	.0227	.0633	.0356	.0253	1.1506
1984	1.0000	.0034	.0192	.0641	.0353	.0252	1.1472
1985	1.0000	.0031	.0162	.0595	.0278	.0244	1.1310
1986	1.0000	.0026	.0144	.0517	.0519	.0226	1.1432
1987	1.0000	.0022	.0119	.0439	.0434	.0207	1.1221
1988	1.0000	.0022	.0113	.0409	.0142	.0192	1.0878

NOTES:

- (1) In June, 1978, California voters approved "Proposition 13" which restricted the taxing power of local government agencies. Individual agencies do not establish their own property tax rates, except for voter approved indebtedness. Instead, a County-wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the State Legislature. The County-wide rate is 1% of full cash value.
- (2) Beginning with fiscal year 1981-82, State law was changed to require that property be assessed at full cash value. Prior to this, State law required that property be assessed at 25% of market value. For comparison purposes, all years have been adjusted to full cash value.

COUNTY OF CONTRA COSTA
PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30	Total Current Year Tax Levy	Portion of Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax Losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1961	\$ 62,747,991	1,075,908	1.71 %	1,565,990	852,591	54 %
1962	69,758,799	1,477,292	2.12	2,077,745	1,033,004	50
1963	75,445,212	1,681,326	2.23	2,381,620	1,299,451	55
1964	82,651,311	1,855,826	2.25	2,860,026	1,574,906	55
1965	93,816,302	2,087,466	2.23	3,042,822	1,845,611	61
1966	106,503,915	2,185,307	2.05	3,592,116	2,205,664	61
1967	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1968	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1969	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1970	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1971	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1972	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1973	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1974	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1975	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1976	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1977	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1978	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1979	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1980	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1981	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1982	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51
1983	294,757,661	10,281,578	3.49	19,398,576	11,158,615	58
1984	319,869,578	9,216,399	2.88	18,963,037	14,330,673	76
1985	356,956,194	10,646,452	2.98	19,856,715	18,166,548	91
1986	403,053,585	11,865,967	2.94	23,885,971	22,766,159	95
1987	436,570,280	12,330,764	2.82	23,465,796	17,393,902	74
1988	487,158,795	13,955,266	2.86	25,072,647	18,430,198	74

COUNTY OF CONTRA COSTA
PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30	Total Current Year Tax Levy	Portion of Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax Losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1961	\$ 62,747,991	1,075,908	1.71 %	1,565,990	852,591	54 %
1962	69,758,799	1,477,292	2.12	2,077,745	1,033,004	50
1963	75,445,212	1,681,326	2.23	2,381,620	1,299,451	55
1964	82,651,311	1,855,826	2.25	2,860,026	1,574,906	55
1965	93,816,302	2,087,466	2.23	3,042,822	1,845,611	61
1966	106,503,915	2,185,307	2.05	3,592,116	2,205,664	61
1967	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1968	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1969	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1970	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1971	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1972	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1973	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1974	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1975	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1976	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1977	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1978	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1979	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1980	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1981	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1982	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51
1983	294,757,661	10,281,578	3.49	19,398,576	11,158,615	58
1984	319,869,578	9,216,399	2.88	18,963,037	14,330,673	76
1985	356,956,194	10,646,452	2.98	19,856,715	18,166,548	91
1986	403,053,585	11,865,967	2.94	23,885,971	22,766,159	95
1987	436,570,280	12,330,764	2.82	23,465,796	17,393,902	74
1988	487,158,795	13,955,266	2.86	25,072,647	18,430,198	74

COUNTY OF CONTRA COSTA
PROPERTY TAXES
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(In Thousands)

<u>Fiscal Year ending June 30,</u>	<u>County</u>	<u>County Special Districts</u>	<u>Local Special Districts</u>	<u>Schools</u>	<u>Cities</u>	<u>Redevelopment Agencies</u>	<u>Totals</u>
1979	41,230	9,937	42,620	104,306	24,931		223,024
1980	48,792	19,713	50,100	79,203	34,125		231,933
1981	59,200	24,752	58,333	91,507	38,947		272,739
1982	67,197	26,314	68,477	96,285	42,998		301,271
1983	77,580	31,998	70,662	103,038	47,611		330,889
1984	81,605	31,792	71,437	102,947	50,013	15,951	353,745
1985	88,794	33,180	77,755	116,900	56,435	16,957	390,021
1986	97,574	38,450	81,206	135,369	61,881	20,280	434,760
1987	112,876	42,603	87,850	139,813	70,629	23,751	477,522
1988	116,786	46,989	95,880	150,534	79,012	30,767	519,968

NOTE: (1) This schedule shows the property tax levies by major group of taxing agencies

(2) Prior to 1983-84, Redevelopment Agencies' share of taxes is included in other groups.

COUNTY OF CONTRA COSTA
 ASSESSED VALUE OF TAXABLE PROPERTY (1)
 LAST TEN FISCAL YEARS
 (In Thousands)

Fiscal Year	Assessed Value			Exemptions		Assessed Value Less Exemptions	Net Increase	
	Real Property	Personal Property	Total	Non Reimbursable	Reimbursable		Amount	Per- centage
1979	15,295,187	1,021,640	16,316,827	195,929	1,530,820	14,590,078	1,354,676	10.24%
1980	16,427,408	1,071,024	17,498,432	213,060	1,586,042	15,699,330	1,109,252	7.60%
(3) 1981	18,096,545	796,048	18,892,593	232,404	1,046,072	17,614,117	1,914,787	12.20%
(2) 1982	20,736,158	912,039	21,648,197	265,676	1,059,774	20,322,747	2,708,630	15.38%
1983	23,380,025	1,073,431	24,453,456	300,719	1,071,290	23,081,447	2,758,700	13.57%
1984	25,637,835	1,081,851	26,719,686	281,402	1,077,509	25,360,775	2,279,328	9.88%
1985	28,114,223	1,259,131	29,373,354	386,728	1,097,118	27,889,508	2,528,733	9.97%
1986	30,948,225	1,393,030	32,341,255	329,754	1,114,372	30,897,129	3,007,621	10.78%
1987	34,282,841	1,658,765	35,941,606	491,083	1,139,609	34,310,914	3,413,785	11.05%
1988	38,299,247	1,784,244	40,083,491	515,555	1,174,237	38,393,699	4,082,785	11.90%

Notes:

- (1) Article XIIIIA, added to California Constitution by Proposition 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased: a) to reflect annual inflation up to 2%; b) to reflect current market value at time of ownership change, and c) to reflect market value for new construction.
- (2) Beginning with fiscal year 1981-82, state law was changed to require that property be assessed at full cash value. Prior to this, state law required that property be assessed at 25% of market value. For comparison purposes, all years show full cash value as assessed value.
- (3) Inventory valuation was removed from the tax roll by State legislation for FY 1980-81 and thereafter.

COUNTY OF CONTRA COSTA
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL
 BONDED DEBT TO TOTAL GENERAL EXPENDITURES AND OTHER USES
 LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Principal	Interest	Total Debt Service	Total General Expenditures (1) and other uses (000's)	Ratio of Debt Service to Total General Expenditures
1979	166,000	616,929	782,929	227,779	.34%
1980	176,000	662,944	838,944	257,021	.33%
1981	221,000	650,384	871,384	282,962	.31%
1982	266,000	635,610	901,610	298,692	.30%
1983	276,000	843,686	1,119,686	306,041	.37%
1984	301,000	825,438	1,126,438	319,654	.35%
1985	371,000	805,195	1,176,195	364,863	.32%
1986 (2)	406,000	779,863	1,185,863	406,484	.29%
1987	405,000	756,000	1,161,000	464,468	.25%
1988	435,000	729,000	1,164,000	497,776	.23%

Notes:

(1) Includes all governmental fund types.

(2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS

Fiscal Year ending June 30,	Construction Valuation (000's)		New Dwelling Units (1)		Bank Deposits (2) (000's)
	Residential	Non- Residential	Single Family	Multiple Family	
1978	284,976	130,012	4,993	1,415	2,004,547
1979	327,107	129,187	5,608	781	2,244,722
1980	306,175	158,804	4,566	854	2,423,862
1981	227,924	205,905	2,523	585	2,670,070
1982	201,256	218,496	1,930	858	2,943,976
1983	432,291	362,939	4,588	1,968	3,484,598
1984	408,062	445,003	4,162	2,255	3,821,790
1985	579,867	511,120	4,650	4,672	4,302,565
1986	808,639	325,046	6,186	6,766	4,501,275
1987	670,747	305,953	5,481	2,950	6,554,587

Source: (1) "California Construction Trends", Security Pacific National Bank

(2) "Branch Directory and Summary of Deposits", Decision Research
Sciences Incorporated.

Residential	Property Values (000's)			Total Property Values
	Commerical	Industrial	Land	
8,480,740	1,730,309	4,325,029	316,357	14,852,435
9,437,653	1,882,962	4,668,244	327,968	16,316,827
10,248,831	2,103,312	4,773,572	372,717	17,498,432
12,021,357	2,104,635	4,352,853	413,748	18,892,593
13,824,539	2,439,752	4,924,965	458,941	21,648,197
15,254,183	2,913,841	5,786,986	498,446	24,453,456
16,228,316	3,364,275	6,617,798	509,297	26,719,686
17,718,439	3,988,385	7,111,598	554,932	29,373,354
19,570,707	4,664,393	7,498,273	607,882	32,341,255
21,864,385	5,510,430	7,896,014	670,777	35,941,606

COUNTY OF CONTRA COSTA
 RATIO OF NET GENERAL BONDED DEBT
 TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA (1)
 LAST TEN FISCAL YEARS

Fiscal Year ending June 30,	Population	Assessed Value (000's)	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt per Capita
1979	644,700	16,316,827	8,670,000	45,823	8,624,177	.053%	13.38
1980	656,380	17,498,432	9,449,000	28,780	9,420,220	.054%	14.35
1981	659,585	18,892,593	9,208,000	380,598	8,827,402	.047%	13.38
1982	665,200	21,648,197	10,844,000	420,891	10,423,109	.048%	15.67
1983	681,580	24,453,456	10,498,000	1,083,837	9,414,163	.038%	13.81
1984	693,700	26,719,686	10,202,000	1,004,335	9,197,665	.034%	13.26
1985	703,405	29,373,354	9,886,000	1,053,862	8,832,138	.030%	12.56
1986	724,020	32,341,255	9,480,000	1,032,873	8,447,127	.026%	11.67
1987	734,450	35,941,606	9,075,000	1,035,892	8,039,108	.022%	10.95
1988	753,456	40,083,491	8,640,000	476,942	8,163,058	.020%	10.83

Note:

- (1) Does not include Public Facilities Corporation debt.
- (2) Beginning with fiscal year 1981-82, state law was changed to require that property be assessed at full cash value. Prior to this, state law required that property be assessed at 25% of market value. For comparison purposes, all years show full cash value as assessed value.

COUNTY OF CONTRA COSTA
COMPUTATION OF LEGAL DEBT MARGIN
YEAR ENDED JUNE 30, 1988
(In Thousands)

Assessed Value	\$ 40,083,491
	<u> </u>
Debt Limit Five Percent of Assessed Value (1)	2,004,175
Amount of Debt Applicable to Debt Limit (2)	
Total Bonded Debt	8,640
Assets in Debt Service Funds	476
	<u> </u>
Total Amount of Debt Applicable to Debt Limit	8,164
	<u> </u>
Legal Debt Margin	\$ 1,996,011
	<u> </u>

Notes:

- (1) Section 29909 of the California Government Code limits General Obligation Bond indebtedness to five percent of the total assessed valuation of all real and personal property within the county.
- (2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

1987-88 Assessed Valuation	40,083,490,940
Less: Redevelopment Increments	2,618,912,341
Adjusted Assessed Valuation	37,464,578,599

Population

753,456 (1)

Debt Applicable July 1, 1988 (2)

	Percentage	Amount
Contra Costa County	100.000	\$ —
Contra Costa County Special Revenue Funds Bonds	100.000	8,640,000
Contra Costa County Public Facilities Corporations (3)	100.000	70,000,000
Contra Costa County Board of Education	100.000	4,610,000
Bay Area Rapid Transit District	30.295	130,593,918
East Bay Municipal Utility District	46.324	39,306,077
San Ramon Valley Unified School District & Educ. Facility Corp	100.000	13,265,000
Other School Districts and School Building Corporations	100.000 (4)	8,085,674
City of Richmond General Fund Obligations	100.000	20,193,726
City of Concord and General Fund Obligations	100.000	13,766,979
City of Danville General Fund Obligations	100.000	10,650,000
City of Hercules General Fund Obligations	100.000	10,800,000
City of San Ramon General Fund Obligations	100.000	12,763,325
Other Cities and City Authorities	100.000	16,114,842
Hospital Districts and Hospital Authorities	100.000	17,950,000
Sanitary Districts	100.000	11,577,000
County Water Districts	100.000	19,605,000
Other Special Districts	100.000 (4)	6,297,998
1915 Act Assessment Bonds	100.000	113,680,795
TOTAL GROSS DIRECT AND OVERLAPPING BONDED DEBT		527,900,334
Less: East Bay Municipal Utility District (100% self-supporting)		39,306,077
Self-supporting water bonds		8,865,729
TOTAL NET DIRECT AND OVERLAPPING BONDED DEBT		\$479,728,528

Ratio to (5)

	Full Cash Value	Per Capita
Direct Bonded Debt (Includes County Lease Revenue Obligations)	0.21%	\$ 104
Total Gross Direct Bonded and Overlapping Debt	1.41%	701
Total Net Direct Bonded and Overlapping Debt	1.28%	637
Full Cash Value		49,724

(1) January 1, 1988, State Department of Finance revised estimate.

(2) Excludes sales, if any, between May 1, 1988 and July 1, 1988. Also excludes revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, non-bonded capital lease obligations, tax and revenue anticipation notes, and amounts payable under State water contracts.

(3) A County lease rental obligation.

(4) Various, mostly 100 percent.

(5) Ratio based on 1987-88 Adjusted Assessed Valuation.

Source: California Municipal Statistics Inc., San Francisco, California

COUNTY OF CONTRA COSTA
DEMOGRAPHICS—POPULATION

<u>Jurisdiction</u>	<u>Date of Incor- poration</u>	<u>1940</u>	<u>1950</u>	<u>1960</u>	<u>1970</u>	<u>Special Census 1975</u>	<u>1980</u>	<u>1988</u>
Antioch	2/2/1872	5,106	11,051	17,305	28,060	33,215	43,559	54,206
Brentwood	1/1/1948		1,729	2,186	2,649	3,662	4,434	6,407
Clayton	3/18/1964				1,385	1,790	4,325	6,734
Concord	2/2/1905	1,373	6,953	36,208	85,164	94,673	103,251	108,941
Danville	7/1/1982							28,891
El Cerrito	8/20/1917	6,137	18,011	25,437	25,190	22,950	22,731	23,132
Hercules	12/15/1900	343	343	310	252	121	5,963	12,589
Lafayette	7/22/1968				20,484	19,628	20,879	22,552
Martinez	4/1/1876	7,381	8,268	9,604	16,506	18,702	22,582	29,842
Moraga	11/13/1974					14,418	15,014	15,855
Orinda	7/1/1985							17,355
Pinole	6/25/1903	934	1,147	6,064	13,266	15,337	14,253	15,248
Pittsburg	6/22/1903	9,520	12,763	19,062	20,651	24,347	33,034	43,012
Pleasant Hill	11/14/1961				24,610	25,398	25,124	30,672
Richmond	8/7/1905	23,642	99,545	71,584	79,043	70,126	74,676	81,511
San Pablo	4/26/1948		14,476	19,687	21,461	19,392	19,750	21,457
San Ramon	7/1/1983							30,404
Walnut Creek	10/19/1914	1,578	2,420	9,903	39,844	46,034	53,643	62,538
Total Incorporated		56,014	176,706	217,350	378,565	409,793	463,218	611,346
Unincorporated		44,436	122,278	191,680	177,240	173,036	194,034	142,110
TOTAL COUNTY		100,450	298,984	409,030	555,805	582,829	657,252	753,456

Source: U.S. Census; 1930-1980; State Department of Finance

COUNTY OF CONTRA COSTA
TEN PRINCIPAL TAXPAYERS
YEAR ENDED JUNE 30, 1988

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>1987-88 SECURED ASSESSED VALUATION</u>	<u>% OF TOTAL SECURED ASSESSED VALUATION</u>
Chevron USA	Petroleum Refining	\$ 1,821,640,461	4.90
Pacific Gas & Electric	Utility	1,231,643,535	3.32
Pacific Bell	Utility	825,791,404	2.22
Shell Oil Company	Petroleum Refining	517,235,452	1.39
Union Oil Company	Petroleum Refining	395,278,328	1.06
Tosco Corp	Petroleum Refining	344,602,721	0.93
Dow Chemical	Petroleum Refining	199,566,546	0.54
Bank of America	Banking	182,801,033	0.49
Seeno Construction	Housing and Construction	129,356,649	0.35
Sun Valley Assoc.	Commercial Property	123,806,152	0.33
		<u>\$ 5,771,722,281</u>	<u>15.53</u>

COUNTY OF CONTRA COSTA
MISCELLANEOUS STATISTICS

GEOGRAPHICAL LOCATION: Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.

ALTITUDE: Sea Level to 3,849 feet

AREA OF COUNTY: 732.6 square miles of land and 73.3 square miles of water.

COUNTY SEAT: Martinez, California

FORM OF GOVERNMENT: General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849.

	JUNE 1988 PRIMARY ELECTION	NOVEMBER 1986 GENERAL ELECTION	JUNE 1986 PRIMARY ELECTION
REGISTERED VOTERS	406,769	409,507	391,137
NUMBER VOTING	207,068	256,007	161,104
PERCENT VOTING	50.9	62.5	41.19

ROADS: 745.88 miles of County maintained streets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:

YEAR	NUMBER OF EMPLOYEES	PERCENT OF INCREASE (DECREASE)	NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION
1973	5541		9.6
1974	5597	1.0	9.7
1975	6091	8.8	10.4
1976	6006	(1.4)	10.0
1977	6041	.6	9.8
1978	6351	5.1	10.0
1979	5933	(6.6)	9.2
1980	5960	.5	9.1
1981	6052	1.5	9.2
1982	6063	.2	9.1
1983	5915	(2.4)	8.7
1984	5743	(2.9)	8.3
1985	5791	.8	8.2
1986	5968	3.1	8.2
1987	6111	2.4	8.3
1988	6317	3.4	8.4

On the cover:

Nestled in the orchards of Martinez, California is the National Historic Site of the John Muir Home. The house was built in 1882 and was the residence of the Muir family from 1890 to 1914, the final year of John Muir's life. Most of Muir's literary works were written in this house, which was fully restored and opened to the public in 1966.